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14:1

Thomas A. Edison Papers

A SELECTIVE MICROFILM EDITION

PART IV
(1899–1910)

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Edison Storage Battery Company Records
Journal #3 (1913-1915)

This journal covers the period December 1913-May 1915. Chronological entries provide information about transactions posted to accounts recorded in the general ledgers. The front cover is stamped "Journal," "3," and "E.S.B.Co." It is marked "Dec. 1913 - May 1915." Similar information appears on the spine. The book contains 601 numbered pages. Several pages of loose memoranda in Edison's hand, found between pages 114 and 115, have also been selected.

[REDUCTION RATIO = 16:1]

December 1913

31									
Administration & General Expense			770			20	56		
60-7									
Manufacturing Orders			509					19	31
4460		18.96							
7996		.35							
Factory Expense			558					1	75
17-5									
To charge Adm. & Genl Exp. with cost of repairing to call Mr. Fatten in our restaurant at garage									
31									
Allowances									
Manufacturing Orders			4460			7	44		
4460			510					7	44
To charge Allowances with cost of repairing inferior Pillow, Gratis to customers									
31									
Factory Expense			558			188	37		
15-6									
Manufacturing Orders			509					187	37
4460		779.70							
1897		.43							
1898		.44							
Factory Expense			558					8	95
17-5									
To charge Factory Expense with cost of repairing defective dolls for customers									

December 1913

31

Allowances — 456 — 9,167 — 9,090

Manufacturing Orders — 509 E
1891 — 141.58
1890 — 588.61
1900 — 18.71

Unclaimed Expense — 458 — E — 177
17-5

To charge Allowances with cost of repairing cells free of charge for customers

31

Manufacturing Orders — 508 E — 53
4371

Accommodation Purchases — 150 E — 53

To correct distribution of service attached to our vr. 13-11-1911 - This our credit in-voice 14-1-141 for authority

31

Insurance — 478 — 113.33
19

Insurance Unexpired — 19

To charge Insurance with proportion of Insurance expiring during month of December 1913

31

Dues

Dues Accrued — 468 — 164,166
750 — 164,166

To charge Dues with estimated proportion of dues accruing during month of December 1913

31

Interest on Funded Debt

Interest on Funded Debt Accrued & Not Due — 484 — 7500.—
750 — 7500.—

To charge Interest on Funded Debt with interest accruing on the outstanding bonds of the company during Dec. 1913

December 1913

31

Profit & Loss — 340 — 59,510.79
Patents — 174 — 59,510.79

To charge Profit & Loss with 1/17 of "Patents" account as of Dec. 31, 1913 being liability accrued during year 1913 on Patents taken out on the Edison Storage Battery, same being expected for 17 years - according to Mr. Middle dated 12-30-1912

30

Depreciation of Plant & Equipment — 300 — 37,597.77
Reserve for Depreciation of P. & E. — 318 — 37,597.77

To depreciate Plants Equipment value to 1st of 1910 and also total values as shown on the Financial Statement of Nov. 30, 1913

Patterns & Drawings	25,222.00	
Machinery & Mach'ry	108,265.71	
Equipment Outside	6,165.56	
" Leased	419.—	
" Equipment Imp.	937.64	
Exhibit	108.68	
Office Furn. & Fixtures	9,106.83	
Auto Charging Station	150.60	
	63.90	
	151,444.07	
1/10 of 1910 of 151,444.07 =	37,597.77	

31

Manufacturing Orders — 520 E — 39.65
4460

Manufacturing Orders — 509 E — 30.83
6098

Factory Expense — 458 E — 8.82
15-3

To charge Manufacturing Orders after 4460 work electricity and current consumed in repairing cells - as per detail on Repair Orders - month of Dec. 1913

31

Purchases

Fabra Commercial Cells	170	783.70		783.70
176 A cells @ 4.45 783.70	554			

To credit Fabra of Comm. Cells with 176 A cells sold to Anderson Elec. Car Co. as per our Inv. 14-1-663 Twenty-six (26) of these cells were made up from part of a lot of 500 A's returned by Anderson & re made up into A's. The balance of 150 taken from our regular stock of cells. Up and including this date 10 the whole transaction will appear in one month. 324 cells - the difference between 500 and 176 - are billed on Inv. 13-12-1176

Cost of Comm. Cells Sold

Rem. and Montgomery on page "8"	31			
Rimi Lead Cells Billed	550	718.78		718.78
500 A cells	114			

To credit Rimi Lead Cells Billed for 500 A cells shipped to Anderson Elec. Car Co. per our Invoices 13-12-1176 and 14-1-663

Inv. 13-12-1176	324 Made up from lot	915.15	
" 14-1-663	26 " " " "		
" 14-1-663	150 New @ 9.42	1413.63	

Manufacturing Orders

4-60				
Transfer for Factory Expense	508	1.4117		4.44
" Special "	191			
	201			1.0993

To charge labor spent in filling Repair Order 4500 with expense

31

Rimi Lead Cells Billed

550 A6 cells	114	915.15		
Manufacturing Orders				
4-60	509			914.95
8 66.67				
1870				
50.93				
Factory Expense	510			.10
1-1-5				

To charge Rimi Lead Cells Billed with 350 A6 cells made up from 500 A6 cells returned by Anderson Elec. Car Co. on our R.R. 4500. We make use of the following material.

4-60

350 A6 cases	99.33
350 " cases	59.19
350 " Positive Plates	16.98
350 " Negative "	18.59
111 "A" Positive Plates	84.95
130 "A" Negative "	42.68
100 A6 Glass Separators	6.50
1400 Lbs Electrolyte	18.17
1050 Wet Cement	15.75
350 A6 Lead groups	15.66
350 " Springs	7.56
350 " Positive Insulation	74.99
1870	571.95
310 A6 Plugs for connection	48.45
74 A6 Special "	5.90
1-1-5	50.93
14 Sheets emery cloth	.10
4-60	
Labor 350 hrs @ .480 = 1000 plus Exp. 116.67	186.67
" 480 " " .775 = 58.50 " " 97.50	156 —
	342.67
	915.15

31

Suspense 170 — 3783 70 — 3783 70

Sales of Comm Cells & Access 554

60 A10 cells

60 A14 "

To charge Suspense and credit Sales of Comm Cells & Accessories with 60 A10 cells sold on our Invs. 14-186 and 60 A14 cells sold on our Invs. 14-461. This applies to the 1915 A4 equivalents credited to Suspense on Invs. 10-1191

60 A10 cells @ 33⅓% less 5% rebate 1,500.00

60 A14 " " 39% " rebate 1,278.40

31

Work in Progress — x — 1141 58

M8 cell

Work in Progress — x — 1141 58

To credit Work in Progress. Minus also as per drum requisition sheet for M8 cell and charge Work in Progress. at M8 cell with value of 1330 M8 cells assembled in month of Dec. 1913

31

Manufacturing Orders 4460

Cost. Comm Cells Sold

Exchange at 4460 with sufficient value to bring cost of 500 A4 cells made up for Anderson Elec Law Co on our Repair Order 4500 down

31

Finished Cells Assembled — 100 — 94979 04

700 A4 H	1,847.91	
1999 A6	17,167.81	
140 A10 H	7,083.70	
780 A14	4,977.74	
79,918 B3 H	67,495.45	
140 B6	719.97	

Work in Progress — 66 — 94979 04

To credit Work in Progress with cost of cells assembled during month of December 1913

31

Finished Cells Billed — 114 — 83,6 75 86

Finished Cells Assembled	104		79050 78
Manufacturing Orders	504		4575 08
6078			

To charge Finished Cells billed with cells filled with electrolyte during month of Dec. 1913

71 A4	@	658.65	4653.44	@ 29.00	2059	4712.03
780 A14	"	659.46	1,847.89	" 37.00	103.60	1,951.49
9 A5	"	762.72	68.78	" 36.00	3.24	72.02
1717 A6	"	899.76	15,395.33	" 43.00	936.16	16,131.49
2 A8	"	1,210.07	24.20	" 58.00	1.16	25.36
4108 A8 H	"	1,184.08	48,604.01	" 74.00	3039.92	51,681.93
140 A10 H	"	1,289.97	7,083.16	" 49.00	138.60	7,221.76
764 A14	"	1,777.46	4,649.07	" 87.00	274.68	4,923.75
1667 B3 H	"	738.35	3,977.96	" 13.00	216.71	4,189.67
32 B6	"	377.41	1,139.78	" 17.00	51.34	1,191.12
14 B6	"	574.73	792.71	" 24.00	34.08	76,679
			79050.78		4575.08	83,625.86

| | | |

31								
Cost of Railroad Cells Sold	538			9 49				
Finished Cells Billed	114						9 47	
Manufacturing Orders	509	E						07
1890 .07								
1 A6 cell requirement shipped at sales during month of Dec. 1913, as per detail in shipping record.								
1 A6 cell @ 9 47	9 47							
Parts	.07							
31								
Cost of House-Lighting Cells Sold	540		109 7 60					
Finished Cells Billed	115					1 026 66		
Manufacturing Orders	509	E				8 594		
1807 34 96								
1870 71 18								
A6 cells requirement shipped at sales during month of Dec. 1913, as per detail in shipping record.								
110 A6 cells @ 9 47	1,036.66							
Arrays	34 96							
Parts	71 18							
31								
Cost of Commr. Cells Sold	530		1 444 1 7					
Finished Cells Billed	114					13 636 87		
Manufacturing Orders	509	E				804 90		
1807 503.41								
1870 796 43								
A6 cells requirement shipped at sales during month of Dec. 1913, as per detail in shipping record								
1 4 49 A6 cells @ 9 47	13,636.87							
Arrays	503.41							
Parts	796 43							

31								
Cost of Railroad Cells Sold	538		7 78 19					
Finished Cells Billed	114					7 15 90		
Manufacturing Orders	509	E				12 29		
1807 8.08								
1870 4 21								
A6 H cells requirement shipped at sales during month of December as per detail in shipping record.								
7 A6 H cells @ 98 1/3	7 15.90							
Arrays	8.08							
Parts	4 21							
31								
Cost of Railroad Cells Sold	538		79 66					
Finished Cells Billed	114					76 22		
Manufacturing Orders	509	E				3 44		
1807 7 00								
1870 1 44								
A8 cells requirement shipped at sales during month of Dec. 1913, as per detail in shipping record								
6 A8 cells @ 12 70 1/2	76 22							
Arrays	7 00							
Parts	1 44							
31								
Cost of Commr. Cells Sold	530		77 2 04					
Finished Cells Billed	114					73 04 86		
Manufacturing Orders	509	E				4 15 18		
1807 7 19 14								
1870 196 04								
A8 cells requirement shipped at sales during month of Dec. 1913, as per detail in shipping record								
575 A8 cells @ 12 70.41	73,04.86							
Arrays	7 19 14							
Parts	196 04							

31				
Cost of Railroad Cells Sold	538	55777.05		
Finished Cells Billed	114		50590.86	
Manufacturing Orders	504		5186.49	
1807	3,147.94			
1870	1,989.55			
410 H cells equipment shipped after sales during month of Dec. 1913, as per detail in shipping record				
410 H cells @ 1761	50,590.56			
Trays	3,147.94			
Parts	1,989.55			
31				
Cost of Comm. Cells Sold	530	6066.50		
Finished Cells Billed	114		5718.98	
Manufacturing Orders	504		347.52	
1807	183.93			
1870	157.59			
910 cells equipment shipped after sales during month of Dec. 1913, as per detail and shipping record				
368 910 cells @ 15.54.07	5718.98			
Trays	183.93			
Parts	157.59			
31				
Cost of Railroad Cells Sold	538	7739.04		
Finished Cells Billed	114		7776.71	
Manufacturing Orders	504		117.83	
1807	76.57			
1870	36.21			
410 H cells equipment shipped after sales during month of Dec. 1913, as per detail in shipping record				
410 410 H cells @ 1590	7776.71			
Trays	76.57			
Parts	36.21			

31				
Cost of Comm. Cells Sold	530	1717.100		
Finished Cells Billed	114		1147.44	
Manufacturing Orders	504		708.56	
1807	354.88			
1870	353.68			
410 cells equipment shipped after sales month of Dec. 1913 as per detail in shipping record.				
603 410 cells @ 1894	11,417.44			
Trays	354.88			
Parts	353.68			
31				
Cost of Railroad Cells Sold	538	2041.25		
Finished Cells Billed	114		1893.61	
Manufacturing Orders	504		147.64	
1807	79.16			
1870	68.48			
410 H cells equipment shipped after sales during month of Dec. 1913, as per detail in shipping record				
108 410 cells @ 1753.34	1893.61			
Trays	79.16			
Parts	68.48			
31				
Cost of Railroad Cells Sold	538	1097.83		
Finished Cells Billed	114		976.82	
Manufacturing Orders	504		61.01	
1807	39.39			
1870	71.67			
410 H cells equipment shipped after sales during month of Dec. 1913, as per detail in shipping record.				
140 410 H cells @ 697.73	976.82			
Trays	39.39			
Parts	71.67			

December 1913

31 Cost of Comm. Cells Sold	530	19 53 56		
Finished Cells Filled	114		5 09 4 06	
Manufacturing Orders	509 E		7 59 00	
1807 143.35				
1870 110.65				
25 cells requirement				
shipped as sales during				
month of Dec. 1913, as per				
detail in shipping record				
630 25 cells @ $8.28	5,094.56			
Scrap	143.35			
Parts	110.65			
31 Cost of Railroad Cells Sold	538	7 05 94		
Finished Cells Filled	114		1 67 51	
Manufacturing Orders	509 E		38 43	
1807 30.05				
1870 8.38				
72 cells requirement				
shipped as sales during				
month of Dec. 1913, as per				
detail in shipping record				
67 72 cells @ 2.50 E	167.51			
Scrap	30.05			
Parts	8.38			
31 Cost of House-lighting Cells Sold	546	6 09 85		
Finished Cells Filled	115		54 25 54	
Manufacturing Orders	509 E		67 21	
1807 39.80				
1870 27.51				
54 cells requirement				
shipped as sales during				
month of Dec. 1913, as per de-				
tail in shipping record				
27 54 cells @ 2.50 E	54 25.54			
Scrap	39.80			
Parts	27.51			

December 1913

31 Cost of Comm. Cells Sold	530	18 05 89		
Finished Cells Filled	114		15 50 12	
Manufacturing Orders	509 E		2 55 77	
1807 156.01				
1870 99.76				
62 cells requirement				
shipped as sales during				
month of Dec. 1913, as per				
detail in shipping record				
620 62 cells @ 2.50 E	1,550.12			
Scrap	156.01			
Parts	99.76			
31 Cost of Railroad Cells Sold	538	10 89 67		
Finished Cells Filled	114		9 24 77	
Manufacturing Orders	509 E		1 65 42	
1807 131.48				
1870 33.97				
24 cells requirement				
shipped as sales during				
month of Dec. 1913, as				
per detail in shipping re-				
cord				
238 24 cells @ 2.50 E	924.77			
Scrap	131.48			
Parts	33.97			
31 Cost of House-lighting Cells Sold	546	14 71 93		
Finished Cells Filled	115		13 53 90	
Manufacturing Orders	509 E		1 18 03	
1807 80.78				
1870 37.25				
54 cells requirement				
shipped as sales during				
month of Dec. 31, 1913, as				
per detail in shipping				
record				
374 54 cells @ 2.50 E	1,353.90			
Scrap	80.78			
Parts	37.25			

31

Cost of Comm. Cells Sold	530	7,116.41			
Finished Cells Filled	114			1998.47	
Manufacturing Orders	509			117.99	
1807 136.15					
1870 81.84					
B4 cells requirement					
Shipped as sales during month of Dec. 1913, as per detail in shipping record					
143 B4 cells @ 13.97½	1,998.47				
Drays	136.15				
Parts	81.84				

31

Cost of Comm. Cells Sold	530	871.45			
Finished Cells Filled	114			764.58	
Manufacturing Orders	509			8.87	
1807 31.74					
1870 75.63					
B6 cells requirement					
Shipped as sales during month of Dec. 1913, as per detail in shipping record					
140 B6 cells @ 5.46½	764.58				
Drays	31.74				
Parts	75.63				

31

Cost of House-Lighting Cells Sold	546	160.89			
Finished Cells Filled	115			141.99	
Manufacturing Orders	509			13.90	
1807 14.56					
1870 4.34					
B6 cells requirement					
Shipped as sales during month of Dec. 1913, as per detail in shipping record					
26 B6 cells @ 5.46½	141.99				
Drays	14.56				
Parts	4.34				

31

Cost of Railroad Cells Sold	538	257.60			
Finished Cells Filled	114			225.76	
Manufacturing Orders	509			31.84	
1807 19.80					
1870 12.04					
B2H cells requirement					
Shipped as sales during month of Dec. 1913 as per detail in shipping record					
90 B2H cells @ 2.50½	225.76				
Drays	19.80				
Parts	12.04				

31

Cost of Comm. Cells Sold	530	283.98			
Finished Cells Filled	114			283.98	
B6 cells shipped as sales during month of Dec. 1913 as per detail in shipping record					
52 B6 cells @ 5.46½	283.98				

31

Cost of Comm. Cells Sold	530	396.97			
" " R. Road " "	538	429.44			
" " St. Light " "	546	20.49			
Battery Room Expense	568			846.85	
Exchange Cost of Cells Sold with cost of assembling cells into batteries during month of Dec. 1913					
Comm 836.95 Ah equiv or 46.9% =					
R. Road 905.95 Ah " " 50.9% "					
St. Light 437.95 Ah " " 24.6% "					
1,780					

31

Cost of Parts Sold 364 $389.16 | $386.86

Manufacturing Orders 510 F

1869 761.96

1870 1,047.16

7196 30.59

6078 3,057.15

Inspection + Stor. Stock 196 730

So charge Cost of Parts Sold "with trays misc. parts, asbestos, electrolyte and old 6 type accessories as sales during month of Dec. 1913, as per detail in shipping record

Trays	761.96
Parts	1,047.16
Asbestos	30.59
Electrolyte	3,057.15
Insp + Stor Stock	7.30

31

Cost of Filling Outfits Sold 360 3,680 | 3,680

Manufacturing Orders 510 F

1870

Story-Ho-Filling Outfits Sold during month of Dec. 1913, as per detail in shipping record

31

Profit and Loss 340 1,017

Finished Cells Filled 115 677

Manufacturing Orders 510 F 3,35

6078

So charge Profit & Loss with cost of 1,2 & 4 cells & 6 oz. electrolyte as per detail in shipping record month of Dec. 1913

1 Qt cells @	6.77
6 oz electrolyte @	3.35

31

Experimental 417 55 | 55

Manufacturing Orders 510 E

1870

So charge Experimental with cost of 1 dry cell as per detail in shipping record month of Dec 1913

31

Service Dept. Expense 466 F 3,364

10-13

Manufacturing Orders 510 E 3,364

1870	15.71
7196	1.57
6078	6.36

So charge Service Dept. Expense with misc. parts asbestos, electrolyte taken by Inspector during month of Dec. 1913, as per detail in shipping record

Parts	15.71
Asbestos	1.57
Electrolyte	6.36

31

Experimental 417 438

Finished Cells Filled 115 438

So charge Experimental with cost of 4 dry cells sent to Apple Electric Co. Duluth, Ohio as per detail in shipping record month of Dec. 1913

31

Manufacturing Orders 508 E 653

1869

Shipping Expense 388 F 653

85-1

So charge Manufacturing Orders "with trays returned month of Dec. 1913, as per detail in shipping record

31

Gross Goods 400 13,541 18

Finished Cells Billed 115 70 76

Manufacturing Orders 510 G 71 397

1807	3.54
1870	78.83
7986	.53
7408	157.56
6078	73.46

Charge some parts & solution, dry electrolyte and solution given away free of charge month of Dec. 1913 as per detail in shipping record

Jars	3.54
Parts	78.83
Sealants	.53
Dry Electrolyte	157.56
Solution	73.46

31

Shipping Expense 388 G 17 -

45.5

Manufacturing Orders 510 G 17 -

1807	6.53
1870	.50
6078	4.97

Charge parts and solution lost in transit as per detail in shipping record month of Dec. 1913

31

Allowances 436 3571

Finished Cells Billed 115 77 96

Manufacturing Orders 510 G 17 75

1873	7.76
4760	9.49

So Charge allowances with cells and cost of repairs as per detail in shipping record month of Dec. 1913

7 64 cells @ 67.0 ½	13.54
1 26 " "	9.47
Parts	7.76
Repairs	9.49

31

Factory Expense 581 G 3,188 87

15.6

Finished Cells Billed 115 17,697

Manufacturing Orders 510 G 1,491 85

1807	77.80
1870	169.05

Cells, Charge & misc. parts to replace defective cells, charge & misc. parts as per detail in shipping record month of Dec. 1913

94 cells @ 67.0 ½	609 7
5 26 " " 19.7 ½	47.1 7
1 21 " 18.9 ½	18.93
Jars	77.80
Parts	169.05

31

Operation of So Co. Gas & Power Supply Co. 378 74 33

Manufacturing Orders 510 G 74 33

6078

So Charge Operation of So Co. Gas & Power Supply Company with solution as per detail in shipping record month of Dec. 1913

1 Gr. Solution @	74 33

31

Finished Cells Billed 114 70 673

Manufacturing Orders 508 G 1,967

1807	11.65
1870	7.97

Cost of Comm. Cells Sold 530 77 635

31 Cells & equipment returned by Cells during month of Dec. 1913, as per detail in shipping record

51 Cells @ 70.5 ½	70 673
Jars	11.65
Parts	7.97

Date	Item	Folio	Debit	Credit
31	Finished Cells Filled	114	180 01	
	Manufacturing Orders	508/E	9 93	
1807	560			
1870	433			
	Cost of Comm. Cells Sold	530		189 94
	3 cells equipment			
	returned after sales during month of Dec. 1913, as per detail in shipping record			
	by 3 cells @ 63.98	80.01		
	Trays	5.60		
	Parts	4.33		
31	Finished Cells Filled	114	97 79	
	Manufacturing Orders	508/E	7 40	
1807	4.96			
1870	2.44			
	Cost of Railroad Cells Sold	538		104 69
	3 cells equipment			
	returned after sales month of Dec. 1913, as per detail in shipping record			
	by 3 cells @ 32.59	97.79		
	Trays	4.96		
	Parts	2.44		
31	Finished Cells Filled	114	153 50	
	Manufacturing Orders	508/E	20 39	
1807	11.40			
1870	8.99				
	Cost of Comm. Cells Sold	530		173 89
	6 cells equipment			
	returned after sales during month of Dec. 1913, as per detail in shipping record			
	6 194 cells @ 6.16	153.50		
	Trays	11.40		
	Parts	8.99		

Date	Item	Folio	Debit	Credit
31	Finished Cells Filled	114	640 84	
	Manufacturing Orders	508/E	25 26	
1807	13.30			
1870	11.96			
	Cost of Comm. Cells Sold	530		666 10
	16 cells equipment			
	returned after sales during month of Dec. 1913 as per detail in shipping record			
	by 16 cells @ 40.05	640.84		
	Trays	13.30		
	Parts	11.96		
31	Finished Cells Filled	114	533 58	
	Manufacturing Orders	508/E	18 63	
1807	17.60			
1870	6.03			
	Cost of Comm. Cells Sold	530		552 21
	28 cells equipment			
	returned after sales during month of Dec. 1913, as per detail in shipping record			
	by 28 cells @ 19.05	533.58		
	Trays	17.60		
	Parts	6.03		
31	Manufacturing Orders	508/E	21 -	
1870				
	Service Dep't Expense	426/E		21 -
	Feller & Lewis returned by inspector month of Dec. 1913 as per detail in shipping record			
31	Manufacturing Orders	508/E	23 40	
1870				
	Paper Goods	400		23 40
	20 charge manufacturing orders for 1870 with connection & jumper returned month of Dec. 1913, as per detail in shipping record			

31
Manufacturing Orders 508 6 174 74
1807 17.30
1870 161.94
Cost of Parts Sold 364 174 74
Scrap misc. parts returned at sales month of Dec. 1913, as per detail in shipping record
Scrap 17.30
Parts 161.94

31
Finished Cells Billed 114 70 77
Memorandum Ledger 540
5 Pickles Equipment returned month of Dec. 1913, as per detail in shipping record.
5 Pickles @ 14 5 35 70 77

31
Manufacturing Orders 508 6 471
1910
Advertising Expense 344 471
50.73
Misc parts returned month of Dec. 1913, as per detail in shipping record

31
Repairs 340 4171 96 35
Experimental 714 4171 96 35
To charge Repairs with 1/4 of the equal cost of experimental work on the Edison Storage Battery. As the present date this cost, amounting to $1,668,785.40 is carried on the books of the Edison Storage Battery Co. as an asset. In accordance with McKinnon's telegram from J. Mayo, Jr. to Mr. Madsen-coff (dated 3/29/14) this account will be written off the books in the one entry shown above on thirty six subsequent dates

Continued on last lines of page 25

31
Factory Expense 358 6 743 73
75.7
Shipping Expense 388 743 73 6
45.4
Operation of Trucks 397 486 46
To distribute proportionately between incoming + outgoing freight the cost of truck operation for the month of Dec. 1913

31
Cost of House Lighting Eq. Sold 516 1645 06
House Light Eq. "A.A.A." 598
Sales price of House-lighting Equipment "sold" with cost of House-lighting Eq. shipped at sales month of Dec. 1913, as per detail in shipping record

31
House-lighting Eq. "A.A.A." 598 6 31 05
Cost of "A" lighting Eq. Sold 516 31 05
House-lighting Equipment returned at sales month of Dec. 1913, as per detail in shipping record

Continued from page 24
(one eighth of each) each for 1/8 photo of the original account. See McKinnon's telegram on file in Mr Madsen's office in safe.

| | | |

31

Prepense — 170 — 6137 — 6137

Sales of Comm. Cells & Access. 554

bo A5	763.80
bo A6	917.00
bo A8	1,178.00
bo A10	1,504.80
bo A14	" 1,778.40

So charge Prepense and credit Sales of Comm. Cells and accessories with bo A5 cells sold on our Inv. 14-1-393 - bo A6 on Inv. 14-1-397 - bo A8 on Inv. 14-1-600 - bo A10 on Inv. 14-1-711 and bo A14 on Inv. 14-1-720 This a/c relates to the 1775 A4 equivalents credited to Prepense on Inv 10-1191

bo A5 cells @ 16.75	less 70% cash	763.80	X		
bo A6 " " 20.00	" 70%	" 917.00	X		
bo A8 " " 26.00	" 70%	" 1,178.00	X		
bo A10 " " 33.00	" 70%	" 1,504.80	X		
bo A14 " " 39	" 70%	" 1,778.40	X		
		6,137.00			

31

Manufacturing Orders 4760 — 510 — 30957

Manufacturing Orders	510	25679	
bo 78			
Factory Expense	550	5278	
15-3			

So charge Manufacturing Orders a/c 4760 with electricity current used in reformed cells - go per detail on Process Orders - month of Jan. 1914

31

Finished Cells Filled — 550 4634

Finished Cells Accum Std — 57836 76

Manufacturing Orders — 7211008

bo 78

So charge Finished Cells Filled with cells filled with electricity during month of Jan 1913

144 A4	@ 7.86 5/8	1,132.65	@ 7.9 3/8	11.76	1194.41
1767 A6	" 1.085 3/8	19,086.78	" 8.59 3/8	151.81	19404.59
780 A6H	" 1.05 3/8	3095.78	" 5.6 1/8	156.60	3255.08
73 A8	" 1.475 3/8	1,083.37	" 5.8 3/8	4.34	1095.71
140 A8H	" 1.470 3/8	1,989.34	" 7.4 3/8	103.60	2092.94
787 A10	" 1.799 3/8	14,906.70	" 7.3 3/8	705.60	15,612.36
780 A14	" 2.090 3/8	5,853.46	" 8.7 3/8	243.60	6097.06
1555 B4H	" 3.11 3/8	14,141.91	" 13 3/8	58.1	14,784.06
140 B4H	" 4.73 3/8	662.31	" 7.3 3/8	20.82	683.11
139 B6	" 6.36 3/8	884.46	" 7.4 3/8	32.36	917.82
		57836 76		2210.08	55046.34

31

Finished Cells Accum Std — 17 — 57836 76

144 A4	1,132.65
1767 A6	19,086.78
780 A6H	3,095.78
73 A8	1,083.37
140 A8H	1,989.34
787 A10	14,906.70
780 A14	5,853.46
1555 B4H	14,141.91
140 B4H	662.31
139 B6	884.46

Work in Progress — 66 — 57836 76

So credit "Work in Progress" with cost of cells accum Std during month of Jan. 1914

January 1914

31

Finished Cells Assembled 100 3617.85
Manufacturing Orders 510 E 197.34

60 78

Finished Cells Filled 115 3815.19

To charge Finished Cells Assem. Fld" with 1518 Pat't cells. This entry made necessary a/c error in inventory of Jan. 1st 1914

1518 Pat't @ 7.38½ = 3617.85 @ 12½ = 197.34 3815.19

31

Work in Progress X 5148.61

M 8 cell

Work in Progress X 5148.61

To credit Work in Progress - minus a/c as per quotn and required sheets for M 8 cell - and charge Work in Progress a/c M 8 cell with value of 3351 M 8 cells passed Fld in month of Jan. 1914

31

Sales Comm. Cells & Accessories 554 800.00

Surplus Account 170 800.00

To charge Sales Comm. Cells & Accessories with 70% discount per 100 A 4 cells sold to the Railway Storage Battery Co on Inv. 14-1-1949 See credit Inv. 14-7-1919

70% of $1000.00 = 800.00

January 1914

31

Finished Cells Filled 115 47397.77

Finished Cells Assem. Fld 100 45476.24

Manufacturing Orders 510 E 1921.98

60 79

To charge Finished Cells Filled with electricity in during month of Jan. 1914

147 A 4 @ 78½	= 1,156.71 @	79½	47.63	1,198.34
3 A 5 " 76½	" 2.29 "	36½	1.08	3.01
1964 B 6 " 1,080½	= 21,219.36 "	45½	894.57	22,113.88
280 B 6 A " 1,105½	= 3,095.17 "	56½	156.80	3,251.97
33 B 8 " 1,415½	467.17 "	58½	19.14	486.26
140 B 8 A " 1,420½	1,989.34 "	74½	103.60	2,092.94
795 B 10 " 1,739½	5,097.88 "	73½	213.99	5,311.77
1738 B 17 " 2,090½	36,457.17 "	87½	1853.1	38,310.09
1905 P 4 " 377½	6,434.84 "	17½	289.85	6,724.69
146 P 4 A " 475½	667.93 "	7½	32.60	693.13
139 P 6 " 636½	884.94 "	34½	33.26	917.85
	45476.24		1921.98	47,397.77

31

Sales of Comm. Cells & Accessories 555 1080.00

Sales of A-Right Cells & Access. 570 1080.00

To correct error in distributing Inv. 14-1-1223 in the analysis sales month of Jan. it distributed to Sales of Comm. Cells & Accessories in error.

100 A 4 cells = $1080.00

31

Cost of Comm. Cells Sold 530 48457.4

Finished Cells Filled 115 45476.98

Manufacturing Orders 510 297.76

1907 154.47 E

1870 143.29 E

A 4 cells & equipment shipped a/c sales during month of Jan. 1914, as per detail in shipping record.

666 A 4 cells @ 68½ 45476.98

Drums 154.47

Parts 143.29

January 1914

Cost of House-lighting Cells Sold	546	1007 40		
Finished Cells Billed	115		97 87	
Manufacturing Orders	510		78 68	
1807 46.36	F			
1870 32.32	F			
A4 cells & equipment shipped at sales during month of Jan. 1914, as per detail in shipping record				
126 A4 cells @ 684 2/3			978.72	
Trays			46.36	
Parts			32.32	
Cost of Railroad Cells Sold	548	87 513		
Finished Cells Billed	115		767 51	
Manufacturing Orders	510		107 62	
1807 70.77	F			
1870 36.85	F			
A4H cells & equipment shipped at sales during month of Jan. 1914, as per detail in shipping record				
110 A4H cells @ 697 1/2			767.51	
Trays			70.77	
Parts			36.85	
Cost of Country Cells Sold	530	304 14		
Finished Cells Billed	115		787 07	
Manufacturing Orders	510		170 71	
1807 83.99	F			
1870 86.72	F			
A5 cells & equipment shipped at sales during month of Jan. 1914, as per detail in shipping record				
355 A5 cells @ 808 1/2			787.07	
Trays			83.99	
Parts			86.72	

January 1914

Cost of Country Cells Sold	530	1958 751		
Finished Cells Billed	115		1863 059	
Manufacturing Orders	510		95 192	
1807 408.84	F			
1870 543.08	F			
A6 cells & equipment shipped at sales during month of Jan. 1914, as per detail in shipping record				
1766 A6 cells @ 1054 1/2			1863.059	
Trays			408.84	
Parts			543.08	
Cost of Railroad Cells Sold	538	91 501		
Finished Cells Billed	115		865 07	
Manufacturing Orders	510		49 94	
1807 25.78	F			
1870 24.66	F			
A6 cells & equipment shipped at sales during month of Jan. 1914, as per detail in shipping record				
82 A6 cells @ 1054 1/2			865.07	
Trays			25.78	
Parts			24.66	
Cost of Country Cells Sold	530	2298 09		
Finished Cells Billed	115		2166 82	
Manufacturing Orders	510		131 27	
1807 68.07	F			
1870 63.20	F			
A6H cells & equipment shipped at sales during month of Jan. 1914, as per detail in shipping record				
200 A6H cells @ 1083 1/3			2,166.82	
Trays			63.20	
Parts			68.07	

January 1914

31											
Cost of Railroad Cells Sold	538			7071	76						
Finished Cells Billed	115							189	5	97	
Manufacturing Orders	510							17	5	79	
1807	101.97										
1870	73.37										
A 64 cells + equipment shipped after sales during month of Jan. 1914, as per detail in shipping record											
175 A 64 cells @ 10.83½ =	1,895.97										
Trays	101.97										
Parts	73.37										
31											
Cost of Convy Cells Sold	530			101	73	19					
Finished Cells Billed	115							9	468	57	
Manufacturing Orders	510							70	46	7	
1807	753.84										
1870	450.78										
A 8 cells + equipment shipped after sales during month of Jan. 1914, as per detail in shipping record											
143 A 8 cells @ 19.46½ =	9,468.57										
Trays	753.84										
Parts	450.78										
31											
Cost of Railroad Cells Sold	538			19	76	75	6				
Finished Cells Billed	115							17	386	77	
Manufacturing Orders	510							1	875	79	
1807	1068.97										
1870	807.07										
A 84 Cells + equipment shipped after sales during month of Jan. 1914, as per detail in shipping record											
159 A 84 cells @ 19.79½ =	17,386.77										
Trays	1,068.97										
Parts	807.07										

January 1914

31											
Cost of Convy Cells Sold	530			1	059	59					
Finished Cells Billed	115								101	049	
Manufacturing Orders	510								49	10	
1807	22.80										
1870	26.30										
A 10 cells + equipment shipped after sales during month of Jan. 1914 as per detail in shipping record											
60 A 10 cells @ 16.84½ =	1,010.49										
Trays	22.80										
Parts	26.30										
31											
Cost of House-lighting Cells Sold	546			1	75	21					
Finished Cells Billed	115								171	259	
Manufacturing Orders	510								6	62	
1807	30.94										
1870	31.68										
A 10 cells + equipment shipped after sales during month of Jan. 1914, as per detail in shipping record.											
7 A 10 cells @ 16.84½ =	1,121.59										
Trays	30.94										
Parts	31.68.										
31											
Cost of Convy Cells Sold	530			1	268	04					
Finished Cells Sold	115								1	206	40
Manufacturing Orders	510								61	62	
1807	26.78										
1870	35.34										
A 12 cells + equipment shipped after sales during month of Jan. 1914, as per detail in shipping record.											
60 A 12 cells @ 20.10½ =	1,206.40										
Trays	26.78										
Parts	35.34										

31
Cost of Railroad Calls Sold 538 1170.79
Finished Calls Billed 115 1139.40
Manufacturing Orders 511 86.39
1809 $5.79 E
1870 $1.10 E
Brx Calls + equipment
shipped after sales during
month of Jan. 1914, as per
detail in shipping record
53 Brx Calls @ $1.39½ 1133.40
Trays $5.79
Parts $1.10

31
Cost of Railroad Calls Sold 538 34.76
Finished Calls Billed 115 30.00
Manufacturing Orders 511 4.76
1809 1.69 E
1870 7.55 E
Br calls + equipment
shipped after sales during
month of Jan 1914, as per de-
tail in shipping record.
1 Br calls @ $30 30.00
Trays 1.69
Parts 7.55

31
Cost of Conv'n Calls Sold 530 1463.95
Finished Calls Billed 115 815.00
Manufacturing Orders 511 648.95
1809 71.30 E
1870 77.65 E
Br calls + equipment
shipped after sales during
month of Jan. 1914, as per
detail in shipping record
36 Br calls @ $20.00 815.00
Trays 71.30
Parts 77.65

31
Cost of Conv'n Calls Sold 530 14.43
Finished Calls Billed 115 39.91
Manufacturing Orders 511 35.52
1809 3.25 E
1870 .77 E
Br + Calls + equipment
shipped after sales during
month of Jan 1914, as per
detail in shipping record
1 Br + calls @ $39.91½ 39.91
Trays 3.25
Parts .77

31
Cost of Railroad Calls Sold 538 564.46
Finished Calls Billed 115 461.43
Manufacturing Orders 511 103.03
1809 65.85 E
1870 37.18 E
Br + Calls + equipment -
ment shipped after sales during
month of Jan. 1914, as per
detail in shipping record
185 Br + Calls @ $461.43½ 461.43
Trays 65.85
Parts 37.18

31
Cost of Conv'n Calls Sold 530 1068.85
Finished Calls Billed 115 1287.82
Manufacturing Orders 511 214.03
1809 176.56 E
1870 113.47 E
Br + Calls + equipment
shipped after sales during
month of Jan 1914, as per
detail in shipping record
859 Br + calls @ $1.00½ 1287.82
Trays 176.56
Parts 113.47

| | | |

31

Service Dept. Expense 400 N 1.0006

10-3

Manufacturing Orders 511 1.0006

1870 95.19 E

1796 .93 E

To charge Service Dept. Expense with misc parts and eo tablets drawn by inspectors during month of Jan 1913, as per detail in shipping record.

Parts 95.19

Eo tablets .93

31

Factory Expense 459 N 63.04

15-6

Finished Cells Billed 115 57.48

Manufacturing Orders 511 5.56

1870 3.04 E

2408 2.52 E

Cells, parts & electrolyte to replace defective cells misc. parts and dry electrolyte as per detail in shipping record month of Jan. 1914

54.4 cells @ 1.05½ 34.14

1 Ab " " 1.054 10.55

1 Ab 8H " " 1.79

Parts 3.04

Electrolyte 2.52

31

Experimental 414 1.395

Manufacturing Orders 511 E 1.395

1870

Misc. parts shipped a/c sales during month of Jan 1914 as per detail in shipping record

31

Operation a/c. Eo. El. Ht. & Po. Supp. Corp. 308 3.04

Manufacturing Orders 511 E 3.04

1870

To charge Operation a/c. Eo. El. Ht. & Power Supply Corp. with misc. parts as per detail in shipping record month of Jan. 1914

31

Open Goods 400 6.46

Finished Cells Assembled 114 2.35

" " Filled 115 7.50

Manufacturing Orders 511 5.61

1807 6.57 E

1870 44.72 E

2408 .48 E

6078 .84 E

Cells, misc. parts

Trays, dry electrolyte and solution given away free of charge to customers month of Jan. 1914, as per detail in shipping record.

1 Porcelain Tray @ 2.35

3 Tray " " 2.50 7.50

Trays 6.57

Parts 44.72

Dry electrolyte .48

Solution .84

30

Manufacturing Orders 414 X E 4.50

Manufacturing Orders 511 X E 4.50

1870

To charge Mfg. Orders a/c 414 for with cost of two pairs of rubber gloves shipped to Chicago to be used by men repairing cells - as per detail in shipping record month of Jan. 1914

31

Suspense Account 170 — 109 46

Manufacturing Orders 511 — 109 46

a/c 1809 20 40 E

1870 89 06 E

Discharge Suspense with equipment for two Air Outlet shipped to Ephrata The Lemon R.R. Co. on Sales order 17-12 - Inv. 14-1-91

31

Shipping Expense 388 — 45 87

45-87

Manufacturing Orders 511 — 45 87

1809 2 47 E

1870 9 87 E

2408 5 04 E

6078 27 39 E

Drays, misc. parts dry electrolyte and solution lost in transit as per detail in shipping record month of Jan. 1914

Drays

Parts

Dry electrolyte

Solution

31

Advertising Expense 396 — 9

50-30

Manufacturing Orders 511 — 9

1870

To charge Advertising Expense with misc. parts shipped during month of Jan. 1914, as per detail in shipping record

31

Allowances 420 — 67 89

Manufacturing Orders 511 — 67 89

1809 10 26 E

1870 2 26 E

2746 .18 E

4760 55 10 E

6078 2 09 E

Drays, misc. parts exhalite wet electrolyte and cost of repairs allowed customers during month of Jan. 1914, as per detail in shipping record.

Drays 10 26

Parts 2 26

Exhalite .18

Solution 20 09

Repairs 35 10

31

Cost of Filling Outfits Sold 360 — 286 10

Manufacturing Orders 511 — E — 286 10

1870

Filling Outfits shipped ex Salas during month of Jan. 1914, as per detail in shipping record

~~35~~ Filling Outfits 286 10

31

Casualty 430 — 10 —

Reserve for Accrued Expenses 314 — 10 —

To correct error in original entry in connection with judgment in favor of John Morris for injuries received while in employ of Edison Storage Battery Co. See Journal page #361 - 2-28-13

Finished Cells Billed	115		37 50		
Manufacturing Orders	510		4 71		
1807	7.40				
1870	7.51				
Cost of Comm. Cells Sold	530			42 21	
15 Fa cells + equipment returned a/c sales during month of Jan. 1914, as per detail in shipping record					
15 Fa cells @ 2.50½	37.50				
Scrap	7.40				
Parts	7.51				
Finished Cells Billed	115		16 01		
Cost of Comm. Cells Sold	530			16 01	
1 Fa cell returned a/c sales month of Jan. 1914 as per detail in shipping record					
1 Fa cell @ 4.00½	16.01				
Finished Cells Billed	115		85 75		
Manufacturing Orders	510		8 00		
1807	3.87				
1870	4.13				
Cost of Comm. Cells Sold	530			93 75	
15 Fb cells + equipment returned a/c sales month of Jan. 1913, as per detail in shipping record.					
15 Fb cells @ 5.71½	85.75				
Scrap	3.87				
Parts	4.13				
Finished Cells Billed	115		10 83		
Cost of Comm. Cells Sold	530			10 83	
1 Ab4 cell + equipment returned a/c sales month of Jan. 1914, as per detail in shipping record					
1 Ab4 cell @	10.83				

Finished Cells Billed	115		6 83		
Manufacturing Orders	510		1 52		
1870					
Cost of Comm. Cells Sold	530			8 35	
1 Ay cell + equipment returned a/c sales during month of Jan. 1914, as per detail in shipping record					
1 Ay cell @	6.83				
Parts	1.52				
Finished Cells Billed	115		51 754		
Manufacturing Orders	510		2 798		
1807	15.78				
1870	17.20				
Cost of Comm. Cells Sold	530			54 552	
64 Ac5 cells + equipment returned a/c sales during month of Jan. 1914, as per detail in shipping record					
64 Ac5 cells @ 808½	517.54				
Scrap	15.78				
Parts	17.20				
Finished Cells Billed	115		10 55		
Manufacturing Orders	510		2 66		
1870					
Cost of Comm. Cells Sold	530			13 21	
1 Ab6 cell + equipment returned a/c sales during month of Jan. 1914, as per detail in shipping record					
1 Ab6 cell @	10.55				
Parts	2.66				

31
Finished Cells Filled 115 | 639 | 64
Manufacturing Orders 510 | 65 | 12
1807 37.23
1870 27.89
Cost of Railroad Cells Sold 390 | 7048 | 1
Dr 64 cells equipment returned as sales month of Jan. 1914, as per detail in shipping record
50 dry cells @ 12.79 3/4 639.64
Trays 37.23
Parts 27.89

31
Finished Cells Filled 115 | 100 | 53
Cost of Comm. Cells Sold 390 | 100 | 53
Dr 1 cells returned as sales month of Jan. 1914, as per detail in shipping record
5 dry cells @ 20.10 3/4 100.53

31
Manufacturing Orders 510 | 178 | 12
1807 83.92
1870 94.02
2796 .18
Cost of Parts Sold 390 | 178 | 12
Trays, misc. parts and establish returned as sales month of Jan 1914, as per detail in shipping record
Trays 83.92
Misc. Parts 94.02
Estab Cells .18

31
Finished Cells Filled 115 | 74 | 01
" Assembled 122 | 7 | 87
Manufacturing Orders 510 | 7 | 07
1807 1.22
1870 .85
Memorandum Budget 140 | 33 | 95
Cells, trays and misc parts returned as sales during month of Jan. 1914, as per detail in shipping record
Dr 4 cell-dry 7.87
Dr 4 cells 7.01
Trays 1.22
Parts .85

31
Manufacturing Orders 510 | 12 | 60
1870
Cost of Filling Outfits Sold 390 | 12 | 60
Dr credit "Cost of Filling Outfits Sold" with value as shown in Analysis Sales month of Jan 1914

31
Finished Cells Assembled 122 | 6 | 36
Manufacturing Orders 510 | 20 | 79
1870 20.18
6078 .61
Misc Goods 390 | 27 | 15
Dr 1 cell + equipment & solution returned as sales month of Jan 14 as per detail in shipping record
Dr 1 cell dry 6.36

31
Manufacturing Orders 510 | 9 | 10
6078
Shipping Expense 389 | 9 | 10
Dr 5
Solution returned as sales month of Jan 14 as per detail in shipping record

31
Manufacturing Orders 510 1107 —
1090 10.40 E
7796 -30 E
Service Dept. Expense 560 E 1077 —
70-3
Misc. Parts rebuilt
Ship as sales during month of Jan 1914 as per detail in shipping record

31
Edison Storage Battery Supply Co 7-16 497 —
Accounts Receivable 18 497 —
To correct error in distributing Inv. 13-17-113 in the Analysis of Sales

31
Accounts Payable 7-18 17 —
Accounts Receivable 11 17 —
To correct error in distributing Cr. Inv. 13-17-7 in the Analysis of Sales

31
Cost of Parts Sold 560 49 49 65
Manufacturing Orders 511
1107 434.20 E
1090 1,193.84 E
7796 46.36 E
7808 —
6028 3,795.19 E
To charge Cost of Parts Sold with Shop misc. parts rebuilt and solution shipped as sales during month of Jan. 1914
Scrap 434.20
Parts 1,193.84
66 Relits 46.36
Solution 3,795.19

31
Sales of Comm. Calls & Accessories 554 613 60
" " Rail Road " " " 560 348 40
" " House-light " " " 570 38 00
Reserve for Bad Debts 310 1000 00
To credit Reserve for Bad Debts with 1000.00 to take care of estimated uncollectable accounts

31
Manufacturing Orders 510 E 36 83
6028
Cost of Parts Sold 560 36 83
Solution returned as sales month of Jan. 1914, as per detail in shipping record
660 lbs. @ .0558 = 36.83

31
Factory Expense 759 E 7-6 37
7-5-1
Shipping Expense 388 E 7-6 37
75-1
Operation of Trucks 97 — 53 74
To distribute proportionately between incoming and outgoing freight the cost of truck operation for the month of Jan 1914

31
Cost of House-lighting Equip. Sold 586 443 60
House-lighting Equip. "A.P.P." 578 443 60
To charge Cost of House-lighting Equipment sold with cost of House-lighting Eq. shipped as sales during month of Jan 1914

31

House - Lighting Equip. "J.D.A." 578 30 75
Cost of H. Lig't. Equip. Sold 506 10 75
House - Lig't. Equip.
Memo not entry p 69 returned the sales during month of Jan. 1914

31

Profit & Loss 340 34,766 36
Experimental 314 34,766 36
Discharge Profit & Loss with 1/4% of the original value of the Experiments after posting entry on page 4 of this journal
1/4% of 1,668,935.40 = 34,766.36

31

Cost of Corn on Cells Sold 530 383 70
" " R. Road " " 538 17 87
" " H. Lig't " " 546 3 76 67 533
Factory Direct Expense 368
Discharge Cost of Cells sold with cost of current Plant cells and patents during month of Jan 1914

Corn	6,103.95 @ 61.36%	383.70
R. Road	35,411.25 = 34.84%	17.87
H. Light	383.75 = 3.8%	3.76
	10,109.75 " 100%	67.533

31

Accounts Payable 718 30 00
Manufacturing Orders 511 30 00
To correct error in addition on page 4,786 of the abstract of Expenditures month of Jan. 1914

	Ac Payable	Mfg Orders
As posted	71,695.75	61,904.05
Corrd. for	71,665.75	61,934.05
	30.00	30.00

31

Reserve for Depreciation of Patents 330 4,959 19
Depreciation of Patents 336 4,959 19
Reversal of entry on page 4,79 - See Entry A.M.S. 7390 of Mar. 17th 1914 also entry below.

31

Profit & Loss 340 4,959 19
Patents 174 4,959 19
To depreciate Patents value by 1/17 of its total value - This represents the depreciation month of Jan. 1914. Patents effective 17 years
1/17 of 1,011,694.93 = 59,510.79
1/12 " 59,510.79 = 4,959.19

Service Expense — 78

To Misc. Supp. & Repairs — 146 — 1.041 — 1.041

So correct distribution of W. H. & S. Acct.

Insurance — 78

Insurance Unexpired — 198 — 1.1781 — 1.1781

So charge "Insurance" with proportion of insurance expiring during month of Feb. 1914.

Taxes — 78

Taxes accrued — 168 — 8797 — 8797

So credit "Taxes" with estimated proportion of taxes accruing during month of Feb. 1914

Interest on Funded Debt — 78

Interest on Funded Debt Coupons — 750000 — 750000

So charge "Interest on Funded Debt" with interest accruing on the outstanding bonds of the company.

Depreciation of Patents — 78

Reserve for Deprec. of Patents — 4959.19 — 4959.19

So depreciate "Patents" value by 1/5 of 1% of its total value, which represents the depreciation month of Feb. 1914

Patents effective 17 years

1/5 of 1.01,67493 = 59.510.29

1/12 " 59.510.29 = 4959.19

Depreciation of Plant & Equipment — 78

Reserve for Deprec. of Plant & Equip. — 318 — 3789.51 — 3789.51

So depreciate Plant & Equipment value by 1/12 of 1% of its total value as shown on the financial statement of Jan. 31, 1914

Patterns & Drawings	15000.00	
Machinery & Tool Eq.	719.846.39	
Equipment — Outside	6.358.73	
" — Inserted	419.00	
" — Refitting Department	1.043.89	
" — Office	108.68	
Office Furn. & Fixtures	9.799.85	
" — Outside	187.60	
Auto. Charging Station	638.70	
	757.907.24	
1/12 of 1% of 757.907.24	3.789.51	

Sales Commission & Allowances — 78

" P. Road " " "

" H. Haight " " "

Reserve for Bad Debts — 1100000

So credit Reserve for Bad Debts with 1,000^00 to take care of estimated uncollectable debts

See last entry page 89

Profit & Loss — 78

Experimental — 340 — 34766.36 — 34766.36

So charge Profit & Loss with 1/48 of the original value of the Experimental as per entry on page 244 of this journal

1/48th of 1,668,785.40 = 34,766.36

78				
House - Lighting Equipment	578		13	
Cost of H. Lighting Eq. Sold	586			13
To correct error in analysis of cost of House - Lighting Eq. Sold during month of Nov. 1913. Detail on Vo. 13-11-399 credited to H. Lighting Eq. Sl. @ $20.38 Should be 20.25 / 13				
78				
House - Lighting Equipment	578		89.00	
Misc. Supp. + Repairs	235			89.00
To charge H. Lighting Eq. with cost of 1 Pat. Elec. Potager Regu. Outlet #549 returned by Smith-Meeker Engineering Co. See cr. inv. 14-2-701 + 702				
Regul. 105.00				
Bro. pmt 16				
89.00				
78				
House - Lighting Equipment	578		75 -	
Misc. Supp. + Repairs	235			75 -
To charge House - Lighting Eq. with cost of Wattm. Ammeter Replaced returned by Smith-Meeker Engineering Co. See cr. inv. 14-2-702				
78				
Accounts Receivable	11		19.50	
Accounts Payable	714			19.50
To correct error in Analysis Sales month of Nov. 1913. Deduction of 19.50 posted in Acc's Rec. Column in error				

78				
Manufacturing Orders	511	A	16.93	
H-60				
Allowance	436			16.93
To correct error in distribution of Cr. Inv. 13-17-78 of Dec. 27, 1913.				
78				
Profit + Loss	340		4959.19	
Patents	174			4959.19
To depreciate "Patents" value by 1/17 of its total value - this represents the depreciation month of Feb. 1914 - Patents effective 17 years 1/17 of 1,011,674.93 = 59,510.29; 1/17 " 59,510.29 = 4,959.19				
78				
Cost of House - Lighting Eq. Sold	586		12 -	
House - Lighting Equip.	578			12 -
To charge "Cost of House - Lighting Eq. Sold" with cost of 1 voltmeter and 1 ammeter sold to Workers Repair - see Inv. 13-9-1010 - Should have been included in Det. cost but was over looked				
78				
Memorandum Ledger	140		H-9.81	
Marked Calls Billed	115			H-9.81
To Dr Calls				
To cancel Credit Inv. H-59 for 40 Dr calls returned from Boston Stay as same are dummy calls see pages 140 + 146 Mem. Ledger 40 Dr calls @ 10¢ ea. H-9.81				

February 1914

78				
House - Lighting Equip "A.A.A"	578	16	119 69	
Misc. Supp. + Repairs	335	E		119 69
To correct distribution				
Ref No. 13-IV-574 O.A.E. Inc.				
Invoice calls for 1 Hand				
Regulator with charging				
panel complete for 24 Fd				
Cells 76-75 less 5% 1969				
Our Sales Order 10763 A filled				
by us 12-10-13				
78				
House - Lighting Equipment "A.A.A"	578	16	74 -	
Misc. Supp. + Repairs	335	E		74 -
To correct distribution				
Ref No. 13-IV-574 O.A.E. Inc.				
Invoice calls for 1 Rectifier				
charging panel complete				
for rectifier supplied on				
P.O. 16689 Sales Order 10779 A				
and 1 Rectifier charging				
panel complete for rectifier				
supplied on P.O. 16689				
Sales Order 10798 A				
10% early less 1% 74.00				
filled by us on Invoices				
13-11-635 + 633				
78				
House - Lighting Equipment "A.A.A"	578	16	85 -	
Misc. Supp. + Repairs	335	E		85 -
To correct distribution				
Ref No. 13-IV-574 O.A.E. Inc				
Invoice calls for 1 Special				
Charging panel for 100				
F34 cells - 1 Rheostat serial				
#37039 Net 85.00				
Sales Order 10768 A filled				
by us on Inv. 13-11-1011				

February 1914

78				
Manufacturing Orders	511	16	50.83 39	
4160				
Manufacturing Orders	511	E		40 53
board				
Factory Expense	559	16		10 30 05
15-3				
To charge up 4160				
with electricity and				
current consumed in				
Repairing cells month				
of Feb. 1914				
5905.1 lb. solution @ .0558 =	318.34			
6870.2 Kwh. current @ .015	103.05			
1st filling for 300 cells @ 29¢	87.00			
	508.39			
78				
Manufacturing Orders	511	16	123 44	
4160				
Manufacturing Orders	511	E		103 03
board				
Factory Expense	559	16		20 41
15-3				
To charge up 4160				
with electricity + current				
consumed in repairing				
cells month of Feb. 1914				
See paper on file with				
4160 60 Inventory 12-28-14				
1617.8 lb. solution @ .0558	90.27			
1st filling for 448 cells @ 29¢	129.92			
2115 Kw.H. current @ .015	31.30			
1140.5 " " " .015	17.11			
	173.44			

Operation of Trucks 78 35-4	37	60 15		
Manufacturing Order 4760	51			60 15
To charge Operation of trucks with cost of repairing cells used in our trucks as per R. Orders "3541 and "3577. These charges are listed on Invoice 14-3-815 and 816 but should be entered in Feb. 1914 - No record will be made from the invoice				
Factory Expense 78 15-6	59	854 06		
Allowances	960	365 89		
Manufacturing Order 4760	51			819 95
To credit a/c 4760 with cost of material of machine and labor spent in filling repair orders.				
Factory Expense 78 15-6	59	13 70		
Manufacturing Orders 4760	51			13 70
To credit a/c 4760 with cost of material & labor spent in filling repair Orders @ our Chicago Branch				

Finished Cells Billed 78	115	1006 70		
Operation of Trucks 35-4	37	43 59		
Plant & equipment	73		1049 79	
To correct entry J555 January 1913, 60 A½ cells & equipment used in Company 3½ ton truck. This entry charges to "Truck Mfg. Equipment Sales Budget"				
60 @ 10 cells @ 16⅔ ea	1006.70			
Scrap	36.40			
Parts	17.19			
	1049 79			
Cost Commercial Cells Sold 78	531	5 18		
Manufacturing Orders 1807	51			5 18
To charge Cost A½ cells sold with difference in cost between 10-6 cell & Scrap & 8-5 cell, 4-3 cell & 7-4 cell Scrap. Further Scrap shipped on 9325 A to replace 10-6 cell Scrap shipped with Factory - Sales Order 18774				
8-5 cell Scrap A½ @ 1¾ ea	1.70			
4-3 " " " 1¾ ea	5.95			
7-4 " " " 1¾ ea	3.07			
10-6 " " " 1¾ ea	16.60			
	518			
Memorandum Budget Exhibit M	140	41 96		
Finished Cells Billed	115		41 96	
6 @ A½ cells				
1 @ A½ cells returned on R.R. 1509 R of which one are dummy cells				
6.4 cells @ 6.99½ =	41.96			

February 1914

78				
Memorandum Ledger	140		1385	
B.H.& W. R.R.				
Furnished Cells Billed	115			1385
1 A8 cell				
So cancel credit				
invoice S.39 May 1913				
for 1 A8 cell returned.
Cell shipped Feb. 1st 1913
Sales Order 531 & A Covers
replacement of 1 A8 cell
returned on R.R. 159

78				
Experimental	410		7650	
Furnished Cells Billed	115			7360
Manufacturing Orders	510			290
1801 16.44				
1870 12.39				
Cost of 80 B & H cells & equipment shipped to Laboratory on Sales Order 114-30A for experimenting on Bond Car - see Mr. Meadle memo of 3/31/14 & Mr. 4-1-14				
80 B & H cells @ 92½			7360	
Drays			16.44	
Plates			12.39	
78				
Work in Progress	66		14177.00	
Gross Edison Deutsche				
Profit & Loss	360			14177.00
So credit Profit & Loss account with profit made on sale of 1,550,000 Lustro sold to Edison-Deutsche A.G. during year ended Feb. 28, 1914				

February 1914

78				
Shipping Expense	338		13	
15-4				
House - Lighting Eq. "A.A."	590			13
So charge Shipping Expense with parcel post charges on defective Shipped by mail for Edison Stor. Co. to G.S.B.C. See our No. 13-12-5 and our Doc. Nov. 13-12-7				
78				
Accounts Payable	718		20	
Accounts Receivable	11			20
So correct error in distributing Inv. 716 Oct. 1913, on the Cash Copy of Sales				
78				
House - Lighting Equipment "A.A."	590		750	
Misc. Supp. & Repairs	355			750
So charge cost of one 1 - Arch Carbon to H. Lighting Eq. Acc. - see last item page 96 Mr. S.R. Sept. 1913.				
78				
Manufacturing Orders	511		373	
4-60				
Factory Expense	259		387	
15-6				
Manufacturing Orders	511			639
60-8				
Factory Expense	259			121
15-3				

So distribute material as shown on R.Os 3440 to 3

	4-60	15-6	60-8	15-3
3440	2.80		2.43	.37
1	1.66	1.15	2.57	.54
2	.17		.14	.03
3	.90	2.42	1.75	.77
	5.73	3.87	6.39	1.21

February 1914

Factory Expense			
15.6			
Manufacturing Orders	5.00		76 44
			76 44
So charge the 15.6 with cost of repairing cells free of charge for customers defective			
8 lbs Bear @ .1631 =	13.05		
115 " Grid Rep. @ .1163 =	13.37		
Profit + Loss			
Memorandum Ledger	3.00		3 44
	1.00		3 44
So charge Profit + Loss with 3 lb cells returned by Goldsmith Motor Car Co prior to 31/13 See ck 15.v.14			
3 lb cells @ 1.00 =	3 44		
Finished Cells Accounted "In Suspe"	196	8 44 6 09	
5378 Mus cells			
Work in Progress	66 16		8 44 6 09
Mr Mus cells			
So charge Finished Cells Assim "In Suspe" with 5378 Mus cells as per inventory of 31.v.14 as follows:-			
Per Minor Ledger Acc page 160 Book 7 cell inventory	19		
" Stock Money Ledger " " "	7955		
" Cabinet - Cost Room " " "	1980		
Cells Room Dept. page 139 Book 3 - cell inventory	374		
Cells shipped prior to 31.v.14 no regular ledger	145		
" " " 31.v.14 - cell sign "	77		
5378 @ 1.5222 in Tan. cost =	5378		
	8 44 6.09		
(also see ff entry #92)			

February 1914

Finished Cells Filled "In Suspe"	132	1 56 3 85	
1009 Mus cells			
Finished Cells Assim "In Suspe"	136		1 54 7 10
Work in Progress	66		16 75
See last entry page 62			
60 14			
So charge Finished Cells Filled "In Suspe" with cells filled with electricity to Feb. 28, 1914 as per inventory of that date			
Also see Feb entry #92			
1009 Mus cells @ 1.533220 =	1 54 7.10		
1009 " " " .1660 =	16.75		
	1 56 3.85		
Finished Cells Assim	132	11 40 0 75	
598 A4	4 410.39		
746 A5	7 269.14		
859 A6	9 151.68		
639 A8	9 04 57		
1477 A8H	21 194.37		
417 A10	13 487.79		
981 A12	20 451.37		
412 B4H	1 809.11		
981 B6	1 701.93		
Work in Progress	66		11 40 0 75
So credit Work in Progress with cost of cells assembled month of Feb. 1914			
Work in Progress	X	14 55 5 77	
Mus cell			
Work in Progress	X		14 55 5 77
So credit Work in Progress - various steps as per drawn + required sheet for Mus cell - and charge Work in Progress Mus cell with total value of 171 Mus cells assembled month of Feb. 1914			

Experimental 78				
Work in Progress	114	108 73		
No 8 Calls	46			108 73
To charge Experimental with balance as shown in No 8 call Rep				
Finished Calls 78 Billed	115	53 72		
546 calls 1914 78 53.72				
Memorandum Ledger	140			53 72
28 Edison				
To charge Fin. Calls Billed with 546 calls transferred from Memo. Ledger to Consignment Ledger - file 1564 see entry below.				
Rec Receivable. Consignment 78				
J.A. Edison				
Consignment Sales	114	100 —		
To charge "Rec. Consignment" with 546 calls. These calls are on a net year of Garage at Mr. J.A. Edison's home Rensselaer Park. - see file 1563	480			100 —
Sales Comm. Calls & Accessories 78				
Sales No 8 calls	554	14 40		
To credit of "Sales of No 8 Calls" with 6 No 8 calls sold month of Feb. 1913 These calls were credited to "Sales Comm. Calls & Access" and treated as a liability until such time as now arrived at the cost of the No 8 call.	574			14 40

Finished Calls 78 Billed	115	39 73		
14 call 6.99				
346 3.44				
Manufacturing Orders	511	86 24		
1870				
Cost of Calls Sold - Comm.	531		39 73	
" " Parts "	364		86 24	
Sales of Comm. Calls & Accessories 78	555	55 86		
" " Parts	470	139 98		
Suspense	170			195 84
Factory Expense 78				
15.6	159	175 47		
Finished Calls Billed	115		39 73	
14 6.99				
346 3.44				
Manufacturing Orders	511		86 24	
1870				
To charge Factory Expense acct 15.6 with cost of Material used by Anderson Elec. Co. in repairing defective calls up to the present date. - as per their debit memo. no. 1060 of 31.1.14 - credit invoice will be issued in Mar. 1914				
14 calls @ 6.99 =		6.99		
346 " " 1.74 =		3.44		
Finished Calls 78 Billed	115	4 38		
Experimental	414			4 38
To reverse entry on page "19" of this journal. See next sheet for correct entry - at time entry on page "19" was made we had no "Non. Calls No 9"				

78

Sales Expense — Sales Commission Calls & Access. 190 — 7078 44 — 7078 44
555
60 A5 calls 169.80
64 A8 " 176.64
To charge Expense and credit Sales Commission Calls & Access. with 60 A5 calls sold on our Inv. 14-2-99 and 64 A8 calls sold on Inv. 14-2-1099 This applies on the 17% & equivalent basis credited to Sales Expense on Inv. 10-1191
60 A5 calls @ 16⅔ less rep. & adj. 169.80
64 A8 " " 26⅔ " rep. " 176.64
7078 44

78

Experimental — Minister Calls Billed "Mr Lyons" 187 — 6 70 — 6 70
To charge Experimental with cost of 6 Mr's calls sent to Apple Elec. Co. Canton, Ohio as per detail in shipping record month of Feb 1914
See 3rd entry page "19" and 1st entry page "65" of this journal.
6 Mrs @ 1.5333 ea 6.13
6 " @ .0166 " .07

78

Cost of Mrs Calls Sold — Mrs. Calls Billed "Mr Lyons" 187 — 7067 — 20 15
Dec. 1913 6 Mrs calls
Feb. 1914 7 " "
Manufacturing Orders 514 — 47
1870
13 Mrs calls & equipment shipped after sales in months of Dec. 1913 & Jan. 1914 as per detail in shipping record
13 Mrs calls @ 1.5333 ea 19.93
13 " " @ .0166 " .22
26 Pole Mts " 1.82 .47

78

Cost of Mrs Triers Lamp Complete Sold — 555 — 399 95
Minister Calls Bill "Mr Lyons" 187 — 19 89
Manufacturing Orders 514 — 380 06
1870
64 Triers Lamp complete shipped after sales month of Feb. 1914 as per detail in shipping record
128 Mrs calls @ 1.5333 ea 196.26
128 " " " .0166 " 2.13
128 Pole Mts @ 1.82 2.33
64 Reflectors complete " 22.3½ 14.28
64 Grounding plates " .3911½ .24
128 " " .00489 .15
Transfer est. 64 Continuous assm. " 68.19 " 43.62
128 Cont. Spring Grip " 10.64½ 13.63
399 95

78

Work in Progress — 66 — 16 75
Mfg Orders
Manufacturing Orders 514 — 16 75
1870
To correct error in first entry page "63" of this journal

February 1914

78				
Consignment Sales				
Acct Receivable Consignment	1146	57135		
To correct distribution				
of Inv. 14-1-880 on the				
Analysis sales				
78				
Edison Storage Battery Supply Co	706	57135		
Sales of Parts	1450			45160
Shipping Expense	718			675
45-4				
78				
Cost of Parts Sold	706	45541		
Manufacturing Orders	510			45541
1870				
Above entries come				
with Inv. 14-1-880				
50 Ab cells @ 50¢	25.41			
100 Ab Black Mat. 6¢	12.—			
100 Ac " " 8¢	8.—			
	45.41			
78				
Consignment Sales	1146	47116		
Acct Receivable Consignment	1146			47116
78				
Advertising Expense	718	31119		
50.3	#6.69			
50.33	78.38			
Finished Cells Filled Inv 13-1				9350
Manufacturing Orders	510			21119
1870				
To charge Advertising				
Expense with cost of 6 Inv 8				
cells, one filler block, 15				
wall rockets, and 100 ft				
#12 hemp cord. Inventoried				
originally charged to E.S.B.C.				
Exhibit of Consignment				
See Inv 13-3-143 13-8-3-14 13-10-514				
6 Inv 8 cells @ 1.5333	9.20			
6 " " @ .0166	.10			
1 Filler Block @ #2.88 ea	#2.88			
75 Wall Rockets @ .18 Inv ea	13.50			
100 ft #12 Hemp cord @ 19.38 Inv ft	3.38			
Mat. Inv 1565				

February 1914

78				
Cost of Comm. Cells Sold	581	56318		
Finished Cells Filled	115			55371
Manufacturing Orders	510			25491
1807	127.09			
1870	132.82			
4 cells + equipment				
shipped as sealed during				
month of Feb. 1914. as				
per detail in shipping				
record				
168 Acells @ 6.99½	5371.47			
Hemp	127.09			
Parts	132.82			
78				
Cost of Railroad Cells Sold	558	699		
Finished Cells Filled	116			699
1 Acell shipped as				
sales during month				
of Feb. 1914. as per detail				
in shipping record				
1 Acell @ 6.99½	6.99			
78				
Cost of House - Lighting Cells Sold	546	19985		
Finished Cells Filled	116			18884
Manufacturing Orders	510			1101
1807	5.55			
1870	5.46			
4 cells + equipment				
shipped as sales during				
month of Feb. 1914. as per				
detail in shipping				
record				
3 Acells @ 6.99½	18.84			
Hemp	5.55			
Parts	5.46			
78				
Cost of House Lig. Lting Equip. Sold	546	1995		
House - Lig. Lting Eq. "A.A.A."	598			1995
To correct error in				
pricing January return - page				
50 this Journal				
Credited to Cost @	80.75			
Sold to	60.80			
Difference	19.95			

78				
Cost of Comm. Calls Sold	531	1163509		
Finished Calls Billed	115		1530 54	
Manufacturing Orders	51		104 55	
1807	57.30			
1870	47.25			
21 calls + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
180 1/5 calls @ 850%	1530.54			
Trays	57.30			
Parts	47.25			
78				
Cost of Common Calls Sold	531	14999971		
Finished Calls Billed	115		14780 37	
Manufacturing Orders	51		909 84	
1807	350.96			
1870	358.88			
46 calls + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
1349 46 calls @ 1095%	14780 37			
Trays	350.96			
Parts	358.88			
78				
Cost of Comm. Calls Sold	531	7169		
Finished Calls Billed	116		7169	
Manufacturing Orders	51		0	
1870	0			
8 of calls + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
8 of 8 calls @ 1085%	7169			
Parts	0			

78				
Cost of Comm. Calls Sold	531	8094 19		
Finished Calls Billed	116		7559 56	
Manufacturing Orders	51		534 61	
1807	359.04			
1870	347.57			
21 calls + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
558 21 calls @ 1354%	7559.56			
Trays	359.04			
Parts	347.57			
78				
Cost of Railroad Calls Sold	538	18 71 1 46		
Finished Calls Billed	116		16786 20	
Manufacturing Orders	51		1433 26	
1807	905.76			
1870	578.88			
148 calls + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
1161 148 calls @ 1445%	16786 20			
Trays	905.76			
Parts	578.88			
78				
Cost of Comm. Calls Sold	531	5936 43		
Finished Calls Billed	116		5410 90	
Manufacturing Orders	51		525 53	
1807	165.24			
1870	160.31			
210 calls + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
310 210 calls @ 1704%	5410.90			
Trays	165.24			
Parts	160.31			

1914				
Cost of Common Calls Sold	531	1163 97		
Finished Calls Billed	116		1178 97	
Manufacturing Orders	517		139 4	
1807 65 06				
1870 74 98				
Air calls + equipment shipped after sales month of Feb. 1914 as per detail in shipping record.				
1096 Air calls @ 1.73 3/4	1789 97			
Trays	65 06			
Parts	74 98			
Cost of Common Calls Sold	531	1403 55		
Finished Calls Billed	116		1437 67	
Manufacturing Orders	517		170 88	
1807 149 79				
1870 171 59				
Bicycle + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
573 Bicycles @ 2.50 1/2	1437 67			
Trays	149 79			
Parts	171 59			
Cost of Railroad Calls Sold	508	119 93		
Finished Calls Billed	116		97 51	
Manufacturing Orders	517		19 42	
1807 17 43				
1870 1 99				
Bicycle + equipment shipped after sales during month of Feb. 1914, as per detail in shipping record				
39 Bicycles @ 2.50 1/2	97 51			
Trays	17 43			
Parts	1 99			

1914				
Cost of Stores - Finishing Calls Sold	546	9 95		
Finished Calls Billed	116		8 50	
Manufacturing Orders	517		1 45	
1807 5.53				
1870 7.41				
Bicycles + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
34 Bicycles @ 2.50 1/2	85 01			
Trays	5 53			
Parts	7 41			
Cost of Common Calls Sold	531	1591 07		
Finished Calls Billed	116		1423 00	
Manufacturing Orders	517		168 07	
1807 93 45				
1870 74 62				
Bicycles + equipment shipped after sales month of Feb. 1914, as per detail in shipping record				
336 Bicycles @ 3.99 3/4	1423 00			
Trays	93 45			
Parts	74 62			
Cost of Railroad Calls Sold	508	119 45		
Finished Calls Billed	116		107 92	
Manufacturing Orders	517		11 53	
1807 6.17				
1870 5.36				
Bicycles + equipment shipped after sales month of Feb. 1914, as per detail in shipping record.				
27 Bicycles @ 3.99 3/4	107 92			
Trays	6 17			
Parts	5 36			

February 1914

78				
Cost of House-lighting Cells Sold	586	1749 34		
Finished Cells Billed	116		1147 70	
Manufacturing Orders	514		102 15	
1807 16.90				
1870 55.70				
36 cells + equipment shipped as sales month of Feb. 1914 as per detail in shipping record				
29 / 34 cells @ 39.92	1147 70			
Trays	16.90			
Parts	55.70			
78				
Cost of Railroad Cells Sold	538	493 01		
Finished Cells Billed	116		439 80	
Manufacturing Orders	514		33 21	
1807 16.32				
1870 16.89				
34 H cells + equipment shipped as sales month of Feb. 1914, as per detail in shipping record				
9 Bu H cells @ 48.82	439.80			
Trays	16.32			
Parts	16.89			
78				
Cost of Comm. Cells Sold	531	363 75		
Finished Cells Billed	116		324 76	
Manufacturing Orders	514		38 49	
1807 24.57				
1870 13.92				
36 cells + equipment shipped as sales month of Feb. 1914, as per detail in shipping record				
35 / 36 cells @ 9.02	324 76			
Trays	24.57			
Parts	13.92			

February 1914

78				
Cost of Railroad Cells Sold	538	197 57		
Finished Cells Billed	116		121 57	
Manufacturing Orders	514		24 70	
1807 16.92				
1870 7.78				
36 cells + equipment shipped as sales month of Feb. 1914 as per detail in shipping record				
36 / 36 cells @ 5.40	194.57			
Trays	16.92			
Parts	7.78			
78				
Sales of Parts	455	9 51		
Manufacturing Orders	511	6		
1915				
Service Dept. Exp.	436	79		
70-4				
Shipping Expense	588	1 14		
45-4				
Sales Expense	170		43 65	
78				
Manufacturing Orders	511	2 78		
1870				
Cost of Parts Sold	364		2 78	
Allowances	436	36 92		
Manufacturing Orders	514		2 78	
1870				
Service Dept Expense	436		27	
70-4				
Shipping Expense	388		1 14	
45-4				
Manufacturing Orders	514		6	
1915				
These 3 entries made necessary after Service book being closed for Feb. 1914 See files 1943 and 1944 also credit memos 143-185 + 6				

Sales Comm. Cells + Accessories	555	960 —		
Bus pine	170		960 —	
Finished Cells Billed	115	64471		
Manufacturing Orders	511	5364		
1807				
1870				
Cost of Cells Sold - Comm	531		6835	
Priced in lines made necessary after of Phoenix shop being closed for Feb. 1914 see file 1941 also cr. Inv. 14-3-183				
60 Ab cells @ 107.5	64471			
Drays	36.08			
Parts	27.36			
Cost of Railroad Cells Sold	559	77.10		
Finished Cells Billed	115		77.10	
48 cells shipped after sales month of Feb. 1914, as per detail in shipping record				
48 cells @ 1.5625	77.10			
Finished Cells Billed	115	6841		
Manufacturing Orders	511	5897		
1807				
1870				
Cost of Home - Big Ref. Cells Sold	546		7581	
108 cells + equipment returned after sales month of Feb. 1914, as per detail in shipping record				
108 cells @ 6.3425	6841			
Drays	39.06			
Parts	51.81			

Finished Cells Billed	115	10146		
Manufacturing Orders	511	5867		
1807				
1870				
33.65				
75.00				
Cost of Comm Cells Sold	531		10781	
144 cells + equipment returned after sales month of Feb. 1914, as per detail in shipping record				
144 cells @ 6.9425	1014.16			
Drays	33.65			
Parts	75.00			
Finished Cells Billed	115	7993.75		
Manufacturing Orders	511	1719		
1807				
1870				
6.56				
5.63				
Cost of Comm Cells ~~Billed~~	531		8059.62	
46 cells + equipment returned after sales month of Feb. 1914, as per detail in shipping record				
46 cells @ 173.625	7993.75			
Drays	6.56			
Parts	5.63			
Finished Cells Billed	115	8186		
Manufacturing Orders	511	5386		
1807				
1870				
31.68				
27.16				
Cost of Comm. Cells Sold	531		8667	
48 cells + equipment returned after sales month of Feb. 1914, as per detail in shipping record				
48 cells @ 170.625	8186			
Drays	31.68			
Parts	27.16			

February 1914

78					
Finished Cells Billed	115		7894		
Cost of Comm. Cells Sold	531				7894
789 cells returned after sales month of Feb 14 as per detail in shipping record					
789 cells @ 10.05½		7894			
78					
Finished Cells Billed	115		7750		
Manufacturing Orders	511		853		
1807		4.70			
1870		1.33			
Cost of Railroad Cells Sold	538				7803
77 cells + equipment returned after sales month of Feb. 1914, as per detail in shipping record					
77 cells @ 7.50½		577.50			
Trays		4.70			
Parts		1.33			
78					
Finished Cells Billed	115		1350		
Manufacturing Orders	511		18.39		
1807		9.09			
1870		9.30			
Cost of House-Light Cells Sold	546				1368.39
18 cells + equipment returned after sales month of Feb. 1914, as per detail in shipping record					
18 cells @ 7.50½		135.00			
Trays		9.00			
Parts		9.39			

February 1914

78					
Finished Cells Billed	115		7764		
Manufacturing Orders	511		17.14		
1807		9.14			
1870		8.00			
Cost of Comm. Cells Sold	531				7781.14
78 cells + equipment shipped after sales month of Feb. 1914 as per detail in shipping record					
78 cells 99½		7764			
Trays		9.14			
Parts		8.00			
78					
Manufacturing Orders	511		8 —		
1870					
Cost of Filling Outfits Sold	560				8 —
One -1- Filling Outfit returned after sales month of Feb. 1914, as per detail in shipping record.					
78					
Manufacturing Orders	511		43		
1870					
Shipping Expense	338				43
45-5					
Cost of One -1- hydrometer returned after sales month of Feb. 1914, as per detail in shipping record.					
78					
Manufacturing Orders	511		14.75		
1870					
Service Dept. Expense	406				14.75
10-3					
Misc. parts returned by inspectors month of Feb. 1914, as per detail in shipping record					

February 1914

Manufacturing Orders				
1807	511		44.05	
1870				
Cost of Parts Sold	944			44.05
Scraps + misc. parts returned after sales month of Feb. 1914, as per detail in shipping record.				
Scraps	56.69			
Parts	387.36			
Finished Cells Billed	115		10.75	
Manufacturing Orders	511		.76	
1870				
Free Goods	700			11.51
1 Bell cell returned after sales month of Feb. 1914, as per detail in shipping record.				
1 Bell cell @ 10.75	10.75			
Parts	.76			
Manufacturing Orders	511		2.[illegible]	
1870				
Advertising Expense	944			2.[illegible]
50-3				
One Billion wire returned after sales month of Feb. 1914 as per detail in shipping record.				

February 1914

Finished Cells Billed	115	79.04		
Assembled	173	209.52		
Material Supplies	41	110.—		
Manufacturing Orders	511	1.47		
1807	9.22			
1870	5.02			
Memorandum Ledger	140		412.80	
Cells + equipment and drums returned month of Feb. 1914, as per detail in shipping record.				
5 B4 cells @ 3.99½	19.99			
10 B6 " " 5.90½	59.05			
4 B8 " " 14.12½	56.49			
4 B10 " " " 17.41½	69.65			
4 B12 " " " 20.84½	83.38			
Scraps	9.22			
Parts	5.02			
11 Drums	110.00			
Finished Cells Billed	115	5339.69		
Manufacturing Orders	511	2.71		
1807	1.18			
1870	3.03			
Memorandum Ledger	140		5343.90	
Cells, Scraps + misc. parts returned month of Feb. 1914, as per detail in shipping record				
22 B4 cells @ 6.99½	1601.65			
22 B6 " " 10.75½	2503.63			
10 B8 " " 13.58½	948.33			
4 B10 " " 34.41½	139.68			
5 B12 " " 20.84½	17.50			
36 B4 " " 3.99½	143.90			
Scraps	1.18			
Parts	3.03			

February 1914

78
Cost of Parts Sold 394 — 47,763.31
Manufacturing Orders 517 — 47,763.31
1807 — 407.95
1870 — 1517.07
2608 — 2.80
2796 — 35.88
6078 — 7,815.64
Trays, misc parts, electrolyte, ESTABLITE solution sold month of Feb. 1914 as per detail in shipping record
Trays — 407.98
Parts — 1517.01
Electrolyte — 2.80
Establite — 35.88
Solution — 7,815.64

78
Cost of Filling Outfits Sold 360 — 449.70
Manufacturing Orders 517
1870
59 filling outfits shipped as sales month of Feb. 1914, as per detail in shipping record

78
Misc Goods 400 — 118.06
Manufacturing Orders 517
1807 — 53.00
1870 — 64.77
6078 — 2.29
Trays, parts + solution given as cash rec of charge month of Feb. 1914 as per detail in shipping record
Trays
Parts
Solution

February 1914

78
Experimental
Finished Cells Filled 417 — 6.85
116 — 5.90
Manufacturing Orders 517 — .95
1870
1 Pb cell + equipment shipped month of Feb. 1914, as per detail in shipping record
1 Pb cell @ — 5.90
Parts — .95

78
Service Dept. Expense 406 — 34.99
10-3
Manufacturing Orders 517 — 34.99
1870
Misc parts issued by inspectors month of Feb. 1914 as per detail in shipping record

78
Advertising Expense 394 — 57.02
50-3
Finished Cells Filled 116 — 53.73
Manufacturing Orders 517 — 3.29
1807 — 1.58
1870 — 1.71
10 Cells + equipment shipped month of Feb. 1914 as per detail in shipping record
5 Pb cells @ 10.746 — 53.73
Trays — 1.58
Parts — 1.71

78
Advertising Expense 394 — 3.11
50-13
Finished Cells Assembled 173 — 3.11
1 Pb cell shipped month of Feb. 1914 as per detail in shipping record
1 Pb cell @ — 3.11

Service Dept. Expense 70-6	78	406	166	
Vims Red Cells Filled	116			699
Manufacturing Orders	517			1.965
1870	7.64			
7946	.35			
6060	16.66			
24 cases, misc parts, solvite + repairs charged to Service Dept. Expense month of Feb 1914, as per detail in shipping record				
1 24 case @ 699	699			
Parts	7.65			
Esbalite	.35			
Repairs	16.66			
Advertising Expense 50-73	78	394	46	
Manufacturing Orders	517			46
1870				
46 refillable can shipped month of Feb 1914 as per detail in shipping record				
Selling Expense 40-6	78	396	83	
Manufacturing Orders	517			83
1870				
Misc. parts shipped month of Feb 1914, as per detail in shipping record				

Advertising Expense 50-33	78	394	1.55	
Finished Cells Filled "In Depo"	1.55			1.55
1 Pint cell shipped month of Feb 1914 as per detail in shipping record				
1 Pint case @ 1.5499 =	1.55			
Factory Expense 15-6	78	359	3.478	
Finished Cells Filled	116			2476
Manufacturing Orders	517			1002
6078				
Cells + solution shipped month of Feb 1914 as per detail in shipping record				
24 cells @ 699	13.99			
1 do " "	.1095			
Solution	10.04			
	78			
Manufacturing Orders 4060		X	31470	
Manufacturing Orders				31470
1870	16.56			
7946	7.00			
6078	96.14			
Misc. parts, solvite + solution shipped as sales month of Feb 1914 as per detail in shipping record - This material was used in our Chicago Repair Dept. on accessories previous to 2-28-14				
Parts	16.56			
Esbalite	7.—			
Solution	96.14			

78
Operation of Trucks 35.40 — 3.97 — 31 58

Factory Expense 17.5 — .59 — .60

Manufacturing Orders — .51 — 30 78
7946 — .10
4760 — 30.68
Materials used by our Repair Dept. in making repairs to cells used in our trucks
17.5 — .80
7946 — .10
4760 — 29.88
78

Profit & Loss — 3.00 — 88 79

Finished Cells Billed — 116 — 74 49
Shipping Expense 45.5 — 3.88 — 4.49

Manufacturing Orders — 51 — 11 51
1807 — 4.20
1870 — 7.31
So charge Profit & Loss with adjustment of a/c effecting year ended 1-31-13 as per detail in shipping record.
1 B4 cell @ — 6.99
4 B6 " " 107½ — 4.98
2 B7 " " 75½ — 1.50
Wrap — 4.20
Parts — 7.31

78
Shipping Expense 45.5 — 3.38 — 4.01

Manufacturing Orders — 51 — 4.01
1807 — 6.53
1870 — 14.64
6078 — 18.84
Misc. parts & solution lost in transit as per detail in shipping record month of Feb. 14
78

Allowances — 45.6 — 95 92

Manufacturing Orders — 51 — 7.147
1807 — .85
1870 — 2.03
4760 — 17.81
6078 — .78

Finished Cells Billed — 116 — 74 45
Allowances made to customers month of Feb. 1914 as per detail in shipping record
14 4 cells @ 69½ — 40.46
3 B6 " " 107½ — 21.49
1 B4 " " 99½ — 1.
Wrap — .85
Parts — 2.03
Repairs — 17.81
Solution — .78
78

Finished Cells Assembled — 1.73 — 4.69
Manufacturing Orders — 511 — .18

6078
Finished Cells Billed — 116 — 4.87
So charge Pan Cells Assembled with 7 B7 cells. This made necessary a/c Inventory of 1848 - Books Above
1846
7 B7 cells @ 73½ — 4.69
Solution 9½ — .18

February 1914

78

Finished Cells Filled — 115 — 76808.50 78

Finished Cells Green Lbl — 119 — 93639.50

Manufacturing Costs — 514 — 3246.60

60 x 8

To charge Fin. Cells filled with cells filled with electrolyte during month of Feb 1914

418 Pk	@ 119.50 =	3,959.75	@ 7.00	29,553.25
210 Pk	" 9,959.50	1,993.00	" 7.00	14,951.50
544 Pk	" 1,076.50	6,091.87	" 10.00	6,317.49
168 Pk	" 1,417.25	9,349.10	" 58.00	9,133.06
1388 Pk	" 1,494.33	20,058.97	" 74.00	102,758.50	21,093.44
284 Pk	" 1,741.26	8,910.35	" 73.00	30586	5,116.71
1084 Pk	" 7,084.59	77,396.96	" 87.00	943.08	73,540.04
553 Pk	" 511.48	1,639.96	" 13.00	67.99	1,697.03
259 Pk	" 377.41	977.14	" 17.00	44.03	1,071.55
796 Pk	" 1,029.73	1,188.78	" 20.00	28.60	1,040.48
780 Pk	" 1,655.17	1,695.96	" 24.00	67.00	1,762.96
					76,885.96

78

Manufacturing Costs — 511 — 49.61

1870
7246
60 x 8

Finished Cells Filled — 116 — 10.95

1 Lb cell — 10.95

Profit & Loss — 540 — 58.36

Adjustment of Phila. Consign. Acc. with Shipment month of 7-28-14

1 Lb cell @ 10.95

February 1914

78

Consignment Sales — 145 — 533.50

A/c Receivable - Consignment — 174 — 533.50

Sales & Terms on Consignment at time of inventory 7-28-14 per file 1568

A. B. D. Co. Chicago Ofc

Advertising Expense — 394 — 33.00

50-3

A/c Receivable — 11 — 33.00

To A. Erickson Inc.

To credit A/c Receivable A. Erickson Inc. for 55% of the gross space rental of Real Estate Trust & Power Show

See Cont. Entry page 199

See Cr. Inv. 14-3388 as per letter of Inv. Dept. of A. Erickson Inc. to Sec. Mr. Cook. under date of 4-15-14

55% of 60.00 = 33.00

See file #1590

78

Sales of Commun. Cells & Accessories

" " R. Road " " "

" " H. Light " " "

" " Two Motor Lighting Complete

" " Two cells & accessories

Reserve for Bad Debts — 100.00

To Credit Reserve for Bad Debts

Bad Debts — 1000.00

Bad Debts with 1000.00 Entire case of determined uncollectable debts. Previous entries made based on 1% equip. & other plating. Bad debts will enter into monthly value of A/c

See Cont. Entry page 199

Commun.	85,489.56
R. Road	75,8 [illegible] 93
H. Light	7,938.94
Two Motor Lighting	1,494.80
Two cell	33.00

February 1914

78				
Cost of House-lighting Eqp. Sold	586	38.1.75		
House-lighting Eqp. "J.J.H."	578			381.75
House-lighting Equip. shipped more than of Feb. 1914, as per detail in shipping record. Feb. 1914				
78				
House-lighting Eqp. "J.J.H."	578	14.75		
Cost of House-lighting Eqp. Sold	586			14.75
House-lighting Equip. returned of sales reports of Feb. 1914, as per detail in shipping record				
78				
Consignment Sales	4.07	5908.18		
A/c Rec. Consignment J. F. Edison Co.	4.06			5908.18
So close out Factory A/c				
78				
A/c Receivable. Consignment J. F. Edison Co. Factory	4.06	7709.88		
Consignment Sales	4.07			7709.88

751 doz cells x bd. closs @ 13.50 = 3988.50
121 doz " 3rd " " 13.50 1,633.50
76 doz " 2nd " " 7.50 570.00
66 doz " 2nd " " 7.50 1,716.00
13 Bbl " 2nd " " 6.- 78.-
22 Bbl " 2nd " " 6.- 132.-
5 Bbl " 2nd " " 6.- 30.-
6 Bbl " 2nd " " 11.50 69.-
3 Bbl " 2nd " " 36.96 110.88
8 2nd " " 3.- 24.-
1st Reuse Lamp Complete 140.-
7709.88

See file 1590 & 1591

February 1914

78				
Consignment Sales	4.07	1793.75		
A/c Receivable. Consignment E. A. P. Co. Record Dept.	4.06			1793.75
So close out Records Dept				
Dept A/c				
78				
A/c Receivable. Consignment E. A. P. Co. Records Dept.	4.06	66.-		
Consignment Sales	4.07			66.-
72 doz 10 cells 1st class @ 0.92		66.-		
78				
A/c Receivable. Consignment E. A. P. Co. Records Dept	4.06	1785.50		
Consignment Sales	4.07			1785.50
9 dozen x bd. closs @ 15.50		141.50		
7 doz " x " " " 20.-		140.-		
13 doz " x " " " 26.-		338.-		
x doz " x " " " 39.-		78.-		
16 Bbl " x " " " 6.-		96.-		
104 Bbl " x " " " 8.-		832.-		
		1785.50		

See file 1590 & 1591

78

Consignment Sales	4.07	1582.16		
A/c Receivable. Consignment E. A. P. Co. Chicago A/c	4.06			1582.16
Adjustment of Chicago Branch Consignment A/c.				
78				
Profit & Loss	3.10	1000.-		
Reserve for Bad Debts	3.10			1000.-
To credit Reserve for Bad Debts with 1000.00 to take care of estimated uncollectable debts.				

Y8

Finished Cells Assembled "M Type" 130 — 41.40

By - McCee 66 — 41.40

Work in Progress

McCee

P. charge finished cells Acid with by McCee difference in actual Exc. bags balance & balance as shown on St. Sally on 28th

Acid balance 10 cells

Cadmium on 28th II

By

By cells @ 1.320 $41.40

Y8

Finished Cells Acid "M Type" 134 — 41.80

Finished Cells Acid "M Type" 136 — 41.40 — 41.80

Manufacturing Orders 511 — 17.00

Lost

To transfer cells shown on above entry to Finished Cells Acid account

By cells @ 1.320 41.40

Exhibit

By " @ 1.16/5 .46

$41.85

Y8

Work in Progress 66 — 41.40

By Experimental 41.40

To credit Experimental for value of 30 M cells as shown in first entry this page. This entry made necessary to balance in Work in Progress M cells was transferred to Experimental

Y8

Manufacturing Orders 511 — 17.00

Factory Expense 759 — 49.560

8-5
16-5
6078

785.60
710.00

Factory Expense 759 — 1695.60

15-3

To correct error in distributing steam charge 1.9.6. Inv. No. 14-1-540

	8-5	15-3	16-5	6078
Charged	352.60	1935.40	710.00	
Should be	639.70	1056.00	710.00	1700.00
	785.60	1695.60	710.00	1700.00

Y8

Factory Expense 759 — 70.95

Y5-7

Shipping Expense 769 — 70.91

H5-4

Operation of Trucks 370 — 541.83

To distribute proportionately between incoming & outgoing freight the cost of truck operation for the month of Feb. 1914

Y8

Cost of Carbon Cells Sold 531 — 363.80

" " R. Road " " 529 — 105.98

" " H. Light " " 546 — 7.83

Battery Repair Expense 360 — 477.61

To charge Cost of Cells Sold with cost of reassembling cells into batteries during month of Feb. 1914

Carbon	837.6.	Ratequit 76.17%	363.80
R. Road	2185.25	24.19%	105.98
H. Light	179.	1.64%	7.83
	1090.25	100.00%	477.61

78

Finished Cells Assembled — 179 — 6456

v84 15.47
v98 28.25
1 Q1v 28.84

Finished Cells Billed — 116 — 6917

Manufacturing Orders — 51v — 61
b078

To correct error in transferring Fin. Cells Billed. This entry made necessary a recovery of 30 cells @ Nev. Service Station

v84 @ 77.3% = 15.47 @ 29% = .58 — 16.05
v98 = 141v% = 28.25 " 58% = 1.16 — 29.41
1 Q1v = v084% = 28.84 " 89% = .89 — 31.71
6456 — 61 — 69.17

78

Work in Progress — X — 6 1406453
a/c Adjustments
Work in Progress — X — 6 — 1406453
a/c 033 Short Sales

78

Work in Progress — X — 6 20735 48
a/c 033 Short Sales
Work in Progress — X — 6 — 20735 48
Adjustments
Since last entries to reconcile a/c 033 Short Sales with physical inventory of 12-28-13 see production sheet for detail for 10,817.89
" " 3,847.07
" " 6,199.51
Item Rate 71.01
20735 48

78

Service Dept Expense — 206 — 100 —
Advances to Employees — 160 — 100.00
To correct error in posting contract of Expenditures page 189

78

General Expenses — 49v — 1664598 9
Administration & Genl Exp. — 70 — 6065612
Taxes — 68 — 63508
Rent Paid — 74 — 184000
Insurance — 78 — 14606
Interest on Funded Debt — 78v — 3000000
Other Interest — 87 — 491076
Brokerage — 90 — 42937
Mortgage Interest — 59 — 25250
To transfer all General Expenses applied to cell cost to one common account
78 — 1664598 9

Factory Expense — 59 — 441260 9
Depreciation of Plant Eqp. — 3v — 441260 9
To charge Factory Expense with Depreciation of Equipment during year ended Dec 28, 1914
78

Accounts Payable — v18 — 441 50
General Elec. Co.
Schenectady, N.Y.
Manufacturing Order 513 — 441 50
a-5560 Correcting bill G.E. ***** of 12-18-13 see voucher no. 2 summary as given to this voucher
78

Consignment Sales — 48v — 1479 53
Accounts Rec. - Consignment — 44 — 1479 53
G.E. Elec. Co. Nev. Service Stn
To adjust a/c of N.V.
In order to retain - see file
#1579
78

Manufacturing Orders — 51v — 30 —
b078
Work in Progress — 66 — 30 —
b078
To correct error in distribution of Vo. 14-2-457

Inventory page 101

February 1914

78

Profit and Loss

Finished Cells Billed	540		137,814.97	
56 Dz @ 694.41	116	1751.79		10,324.78
67 Dz " 1094.55		666.70		
17 Dz " 1554.96		16.57		
6 Dzn " 1445.84		26.75		
70 Dzn " 1592.70		3182.04		
70 Dz 1734.70		5462.34		
1 Dzn		71.76		
5 Dzn 1738.70		106.97		
6 Doz " 399.70		73.98		
Manufacturing Orders	540		7,979.79	
1897		36.77		
1898		198.63		
6078		61.49		
7706		4.62		
Material & Supplies	541			190
To reconcile Chicago Stock with physical inventory of 2-28-1914				

78

Profit & Loss

Finished Cells Billed	540		37,995	
50 Dz @ 694.41	116	347.70		349,94
18 Dz " 1094.55		193.41		
3 Dzn " 1734.70		52.03		
3 Dzn " 1738.70		63.71		
1 Dzn " 750.03		17.58		
43 Doz " 399.70		171.89		
5 Doz " 549.94		27.57		
Manufacturing Orders	540		188,11	
6078		137.71		
7706		30		
1897		4.80		
1898		42.71		
Material & Supplies	541			379,17
To reconcile New York Stock with physical inventory of 2-28-1914				

February 1914

78

Cells on hand

	199	339,710,07		
Finished Cells Billed	116		1,176,250	
" Delivered	119		218,658,67	
Memorandum Ledger	120		364,185	
			339,710,02	

To charge off Cells on hand with balances shown in three 3-Store Ofs. on F.F. 28, 1914

78

Inventory Profit & Loss

Cells on Hand	190	316,757,97		
	540	22,953,10		
	199		339,710,02	

To charge Inventory with the physical inventory of Cells on hand on F.F. 28, 1914 & Profit & Loss with differential between Book Records & inventory

28

Manufacturing Orders. X 88,602

3433	37.27	
3560	148.85	
3561	442.53	
4254	37.27	
	668.92	

Manufacturing Orders. X 88,602

3560

To correct distribution of Sec. Elec. Lies No G-17376 attached to their voucher 13-10-601.

Rep N-61697 $149.10

3433 - 1/4 of above or	37.27
3561 - 1/2 " " "	74.56
4254 - 1/4 " " "	37.27
	149.10
N-61691 $601.27	
3560 - 1/2 of above or	300.63
3561 - 1/2 " " "	300.64
	601.27
N-69989 $136.45	
3560 - 1/2 of above or	68.22
3561 - 1/2 " " "	68.23
	136.45

28

Manufacturing Orders. X E 945.05

3560T 207.00 X

3453T 738.05 X

945.05

Manufacturing Orders X E 945.05

3560T

To correct distribution of Gen. Elec. Co. Inv. No. G17896 attached to Vo. 13-10-601

Item A charge to 3560 207.00

" D&R " 3453T 738.05

28

Factory Expense 759 Vo 635.55

3570

2233' No 4/0 Underwriters Cable @.15 ft. 334.95

946' No 2/0 " " @.096 ft. 90.82

1138' No 2 " " @.0496 ft. 56.75

180' No 4 " " @.0239 " 10.09

561' No 30000 CM. " " @.2338 ft. 131.64

Factory Expense 635.55 759 Vo 95.78

3591 X

105' No 4/0 Underwriters Cable @.156 16.38

260' No 2 " " @.0496 12.90

396' No 4 " " @.0239 9.47

200' No 30000 CM. " " @.24 48.00

Manufacturing Orders 95.78 513 E 1002.33

3453T

590' No 4/0 Underwriters Cable 91.16

604' " 2/0 " " 167.04

796' " 2 " " 39.51

3623' " 1 " " 704.62

1002.33

Manufacturing Orders 513 E 866.57

3453T

Suspense 190 866.57

To correct distribution of Gen. Elec. Co. invoice No. G17879 attached to Vo. 13-10-601 as per detailed list furnished by Mr. Pappe and attached to invoice.

See Vol. entry page 110 for

See Vol. entry page 110 of this journal

28

Factory Expense 759 Vo 25.57

3591

94 ft. 4000 CM Underwriters Cable 25.57

Manufacturing Orders 513 E 184.16

3395T.

74 ft. 70000 CM Underwriters Cable 25.81 X

3453T

207' No. 0.455 R.R.D.B. Wire 31.24 X

3560

604 ft. 150000 CM Underwriters Cable 116.11 X

Manufacturing Orders 184.16 513 E 209.73

3453T

To correct distribution of Inv. No. G17880 of the General Electric Co. attached to their voucher 13-10-601.

28

Manufacturing Orders. X E 4021.13

3453 7894 X

3560 22001.1 X

3561 1585.03 X

Manufacturing Orders X E 4021.13

3560

To correct distribution of Inv. G17878 of the Gen. Electric Co. attached to Vo. 13-10-601 of the above concern

28

Inventory 190 13367156

Profit & Loss 1360 5978.58

Material & Supplies 41 1769.98 X

To Inventory for Inventory with physical inventory of March 31st taken on basis on 2-28-14 Material & Supplies credited for balance shown as of 2-28-14 and Profit & Loss credited for the difference

February 1914

78					
Mine. Supp. & Repairs	335	1649 18			
Profit & Loss	340			1649 18	
To credit Profit & Loss with profit made on sales of Mine. Supp. & Repairs March 1, 1913 to Feb. 28, 1914					
78					
Profit & Loss	340	8 50			
Mine. Supp. & Repairs	335			8 50	
To adjust above entry					
78					
Reserve for General Expense	301	1691 09 46			
General Expense	401			1691 09 46	
To credit General Expenses with expenses applied for costs during year ended Feb. 28, 1914					
78					
Reserve for Factory Expense	301	3308 48 83			
Factory Expense	359			3308 48 83	
To credit Factory Expense with expenses applied for costs during year ended Feb. 28, 1914					
78					
Inventory	320	16096 90			
Defective & Obsolete Stock	326			16096 90	
To charge Inventory with Defective & Obsolete Stock on hand Y. 28-14					
78					
Sales of Filling Outfits	400	530 47 75			
Profit & Loss	340	530 47 75			
Cost of Filling Outfits Sold	400			530 47 75	
Profit & Loss	340			530 47 75	
Number of Filling Outfits sold for year ended Feb. 28, 1914					

February 1914

78					
Sales of Cells & Accessories	447	11,038 78 81			
" " Common Cells	555	41 7 176 79			
" " R Rand " " "	561	38 76 69 90			
" " H. Light " " "	570	178 49 78			
" " Nos Cells	574	53 30			
" " Mines Lamps Complete	576	494 80			
" " Parts	457	7 7 1 3 43			
" " Hinge-light Equip	594	58 85 70			
" " Best Hanging Partitions	468	74 99			
Sewage	468	139 07 06			
Rent Received	470	99 99			
Cash Discounts	473	7 038 73			
Profit & Loss	341	101 58 59 45			
		36 76 [illegible]			
Profit & Loss	340			7017 88 77	
Cost of Cells Sold	551			7693 86 58	
" " Common Cells Sold	571			2973 97 50	
" " R. Rand " "	579			2360 89 16	
" " H. Light " "	580			1146 74 45	
" " Nos Cells Sold	550			7061	
" " Mines Lamps Com. Sold	557			39 99 5	
" " Parts	560			549 60 77	
" " Hinge-light Eq. Sold	586			499 09 95	
Selling Expense	376			1024 03 70	
Research Dept "	384			15 70 40	
Shipping Expense	389			7594 72 28	
Advertising "	390			447 91 17	
Trade Costs	400			76 46	
Gen. Adm. Expense	400			443 59 72	
Cash Discounts	470			336 13 33	
Bad Debts	470			469 35	
Allowances	470			5599 88	
Inventory Experimental	313			367 80 36 67	
Transfer of Income					
Accounts for year ended Feb 28/14 to P/L Profit & Loss					

Y8

Bills Receivable File Con. Equipment Co. 257. Co. Service Station
Consignment Sales
To correct error in entry on page 95 of this journal - file 1581
Y8

474	✓	767 56		
400	✓		767 56	

Inventory
Profit & Loss
To credit Profit & Loss & charge Inventory with value of 37 drums instrument by Mr. Christensen Y8-14. This should have been included for and entry on 399 but was overlooked
Y8

490		37000		
340	✓		37000	

Reserve for Factory Expense
General Expense
Factory Expense
Profit & Loss
Semi adjustment of Factory & General Expense with Labor inventory of Oct 31, 1914 amounting to $19,805.46

491	✓	74566 69		
492	✓	76049 56		
459	✓		1901675	
340	✓		8193531	

Labor Inventory
Page 108

Labor on sale parts	19,362.36
" " Day orders	445.10
	19,805.46
Factory Exp. Y.E. 404	74,566.69

Y8

Profit & Loss
Reserve for General Expense
The above entry covers estimate of amount of General Expense being carried forward in the inventory of Semi Fed 700-300-900 parts Day orders etc. at the time. This entry is made in order to be ascertained what portion of the prices used in figuring this inventory goes into of General Expense. From future costs figured on these parts the inventory will be proportioned into its materials, labor, factory expense and general expense provisions and entries will be made charging back the different general expense items against the above reserve for $1500.00
Y8

341	✓	1500 —		
301	✓		1500 —	

Cells on Hand
Wm. Cells filled for Supe
" " Hilsen
To charge off Cells on hand with Fulmen & Hoving on the Y & Tore off for Y.E. Y8, 1914

44	✓	8069 10		
137	✓		1370 11	
136	✓		6698 99	

February 1914

		78													
Inventory	Cells on Hand	490	✓	8	0	6	9	1	0						
		494	✓							8	0	6	9	1	0
	To charge Inventory with the physical inventory of cells on hand Feb. 28, 1914 The 8 Type														
	78														
Plant & Equipment Inventory		491	✓	7	7	8	4	4	1	8	9				
	Patterns & Dummies	17	✓							7	5	0	0	0	0
	Special Orders	30	✓							7	0	9	8	7	78
	Plant Equipment	77	✓							50	5	5	9	3	7
	Equipment Outside	176	✓							7	1	5	5	9	9
	" hotel	180	✓								4	1	9	—	
	" Salesmen & Inspect	182	✓							1	0	4	5	8	9
	Furniture & Fixtures	184	✓							9	6	7	3	7	9
	Outside	186	✓								7	6	1	6	7
	Auto "Charging" Station	203	✓								6	3	8	7	0
	Land & Buildings	164	✓							18	8	3	0	8	6
	Equipment Exhibit	188	✓								6	0	8	6	8
	To charge Inventory with value of all Plant Equipment as shown on the books on the 28th of Feb'y 1914														
	78														
Inventory	Work in Progress	490	✓	30	8	5	1	9	6	1					
	Mfg Orders	66	✓							7	3	0	3	5	8	6
		512	✓							78	1	6	1	0	5
	To charge Inventory with Balances in Work in Progress & Mfg Orders as per physical inventory of 2-28-14														
	78														
Inventory	Reserve for Factory Expense	490	✓	7	3	0	6	6	9						
	" General	491	✓							7	4	5	6	6	9
		501	✓								1	5	0	0	0
	"To charge Inventory with expense Inventories 2/28/14"														

February 1914

	78														
Reality Expense															
	Profit & Loss	500	✓			3	8	9	1	4					
		340	✓									3	8	9	1 4
	To Income credit balance in Reality Expense 4/30/1 to Profit & Loss														
	78														
Inventory															
	House-keeping Equipment	490	✓			1	5	2	0	17					
		570	✓									1	5	2	0 17
	To charge Inventory with House-keeping Eq. on hand 2-28-14														
	78														
Plant & Equipment Inventory															
	Motor Access. "A.A.B."	491	✓			1	7	0	1	40					
		194	✓									1	7	0	1 40
	To charge Inventory with value as shown in Motor Access. "A.A.B." Inv. at close of year 2-28-14														
	78														
Inventory															
	Profit & Loss	490				7	3	8	9	70					
		540										7	3	8	9 70
	To credit Profit & Loss and charge Inventory - "Work in Progress" with $7389.70. This entry made necessary by the error in posting some of the inventories on cell parts detail on file														
See last entry page 115															

March 31 1914

Patterns + Drawings	197		75	000	—									
Special Orders	30		209	877	78									
Plant & Equipment	73		505	537	73									
Equipment Outside	196			7	155	79								
" Inside	130				4	190	00							
" Superv. + Inspectors	187			1	245	89								
Furniture + Fixtures	186			9	673	79								
" Outside	186				761	67								
Auto. "Charging" Station	703				638	70								
Land + Buildings	166		1	883	266									
Equipment - Ephrata	188				108	68								
Plant & Equip. Inventory	491							7	778	461	87			
Inventory of Plant &														
Equipment on 3-28-14														
Work in Progress	67		73	748	37									
Manufacturing Orders	519			78	161	05								
Defective + Obsolete Stock	196			16	096	90								
Material & Supplies	41		133	991	56									
Stores - Lighting Equipment	598			15	501	7								
Primary Red Cells Assembled	193		71	731	00									
" Filled 1st class	117		80	770	94									
Primary Red Cells Filled Tin Copper	132			13	701	11								
" Assembly	136			6	698	99								
Reserve for "Factory Expense"	197		74	566	69									
" General Expense	307			15	000	00								
Primary Red Cells Filled 2nd class.	76		70	504	64									
Memorandum Ledger	140		37	773	30									
Inventory	490							8	10	411	71			
Inventory on														
M. 28, 1914														
Motor Accumulator Form "AB"	194			1	701	40								
Plant & Equipment Inventory	491									1	701	40		
Plant & Equipment														
Inventory on 3-28-14														

Reserve for General Expenses	307	1500 00				
Profit + Loss	341				1500 00	
To charge Reserve for General Expenses with $1500.00 - this being the amount set aside on Oct. 28, 1914 to absorb any General Expenses that might be carried forward into the new year - see letter H.M.B. 16-267 of 5/29/14						
Reserve for General Expenses	307	11 689 18				
Profit + Loss	341				11 689 18	
To charge Reserve for General Expenses with 11,689.18 - this being 59.07% of Labor carried forward into the new year						
Labor in all parts	19,960.36					
" " Mfg order	405.10					
	19,805.46					
General Exp. for year 59.07						
19,805.46 x 59.07% = 11,689.18						
See letter H.M.B. 16-267 of 5/29/14 - At the time books were closed for year ended 7/31/14 Mr. Merrill wanted all General Expenses charged off and not carried forward into next year.						

	78					
Insurance						
Insurance Unexpired	178		118 58			
	140				118 58	
To charge Insurance with proportion of Insurance expiring during month of Mar 14						
31						
Taxes						
Taxes Accrued	168		487 77			
	350				487 77	
To charge Taxes with estimated proportion of Taxes accruing during month of Mar 14						
31						
Interest on Funded Debt						
Interest on Fund. D. Acc. Int. Dec.	287		1500 00			
	324				1500 00	
To charge "Interest on Funded Debt" with Interest accruing on the outstanding bonds of the Company						
31						
Profit + Loss						
Reserve for Bad Debts	341		100 00			
	310				100 00	
To charge Profit + Loss with 100.00 to take care of estimated losses month of March 1914						
31						
Profit + Loss						
Experimental	341		34766 36			
	114				34766 36	
To charge Profit + Loss with 1/48 th of the original value of the Experimental Bldg — as per entry page 54 of this journal						
1/48 of 1,668,795.46			34,766.36			

March 1914

31

Profit + Loss 341 49.59.19
Depreciation 194 49.59.19
To depreciate Patents
value by 1/17 th of 1/17 th of
its total value - this
represents the depreciation
during the month of March 1914 -
Patents effective 17 years
1/17 th of 17 th of $1,011,674.95 = 49.59.19

31

Depreciation of Plant & Equipment 394 380.04.06
Reserve for Depreciation of Plant & Eq. 318 380.04.06
To depreciate Plant &
Equipment value by 1/12
of 1/90 of its total value
as shown on financial
statement of 12-31-13

Patterns + Drawings	75,000.00
Machinery + Tool Eq.	715,359.60
Equipment Detroit	9,155.73
" Howard	819.00
" Sydney + Impact.	1,043.89
" Exhibit	108.68
Office Furniture + Eq.	9,673.79
Auto Charging Station Outside	761.67
Motor Accounting Machine	638.90
	1,721.00
	760,817.21
1/90 of 760,817.21	380.04.06

31

Accounts Payable 713 1.07
Accounts Receivable 11 1.07
To correct error in
posting Inv. 14-7-737 in
the ledgers Sales - posted
in the Rec. column in
error - should have been
the Payable

March 1914

31

Manufacturing Order 513 G 115.67
Work
Manufacturing Order 513 G 83.62
Work
Factory Expense 513 G 31.05
Power
15-3
To charge Mfg Orders
applied work 1,492.6 kls.
electricity and 7,136.8 Kw.
current representing the
amounts used by Repair
Dept. during month of
March 1914 - see Rep. Orders

1,492.6 " elect. @ .0558 =	83.62
7,136.8 Kw. curr " .05 =	31.05
	115.67

31

Experimental 413 5.51
Manufacturing Order 513 G 7.56
Work
Wire Co. to Filled 2nd Class 76 7.95
1 Pb cell
To charge Experimental
work cost of repairing
Pb cells returned by
the C.C.C. & St. Louis Ry Co.
as per detail in R.O. 3641

31

Profit + Loss 341 17.97
Manufacturing Order 513 G 17.97
Work
To charge Profit +
Loss with cost of re-
charging 25 Ab cells for
Anderson Elec. Co. &
Gratis repairs necessary
to rectify mistake in
connecting Ab cells in
Ab - Repair O. 3887

31

Factory Expense 759 | 114.71
15-6

Advertising Expense 795 | 3.78
50-3 .38 1
50-4 3.40

Reserve for Bad Debts 310 | 1,000.00
Manufacturing Order 513 | 700.00
4466

To credit cost order for material & labor used in making repairs bills of charges to customers month of March 1914

31

Suspense 170 | 7,769.70
Sales Comm. Cells & Access 555 | 7,769.70
171 Ab cells 1839.70
172 A8 " 3371.70
173 A12 " 3556.80
To charge Suspense and credit Sales Comm. Cells & Access with 1 Ab on Inv. 3-117 - 60 Ab on 3-393 60 Ab on 3-394 - 60 A8 on 3-413 - 60 A8 on 3-538 - 60 A12 on 3-67 and 60 A12 on 3-94 This applies on the 1975 Ad equivalents credited to Suspense on Jan 13-10-1191 Journal Motor Truck Co.

171 Ab cells @ 70% less 10% & 5% 1839.70
172 A8 " " 76% " " 3371.70
173 A12 " " 39% " " 3556.80
7769.70

31

Factory Expense 759 | 96
75-7

Suspense 170 | 96
To correct electric bulb No. 13-10-601 This entry in addition to entry on page 493 of this journal

31

Finished Cells Accounted 123 | 8,571.61
4416 Ad cells 16,062.11
140 Ad4 " 961.67
655 A5 " 5,701.47
100 A5H " 814.76
4703 A6 " 25,096.95
544 A8 " 6,574.30
490 A8H " 3,573.27
471 A10 " 6,309.58
700 A12 " 12,675.57
1550 B4H " 6,040.13
100 B4H " 395.44
381 B6 " 2,058.36
85,711.61
Work in Progress 67 | 8,571.61
To credit Work in Progress with cost of cells accounted in Mar 1914
78

Finished Cells Assin'd Repair 136 | 517.31
Work in Progress 67 | 517.31
To credit Work in Progress with cost of 484 Ins cells accounted in Mar. 1914. This cost does not include the valve group

31

Experimental 413 | 28.01
4334
Finished Cells Billed 1st class 117 | 28.01
4 Ad cells @ 70% 28.01
To charge Experimental with 4 Ad cells containing special lot of Eng. Assin. Diverted to Research Dept on Sales Order 15753 Mar. 31, 1914

March 1914

31

Finished Cells Filled — 117 — 98,796.32

Finished Cells Uncovered — 119 — 93,860.05

Manufacturing Orders — 119 — 4,934.77

Dr

To charge Finished Cells filled with cells filled with electrolyte during month of March 1914

2590	Ld	@ 69½% = 17,317.99 @ 70%	74,96	18,060.61
140	Ldd	- 66⅔% = 932.67 - 37%	51.80	1,013.47
649	Ls	- 80% = 5,551.98 - 36%	2,98.48	5,801.46
7676	Lb	- 40% = 24,754.16 - 45%	11,98.18	35,853.34
395	Ld	- 17.5% = 2,579.07 - 58%	219.50	2,798.57
388	Lsd	- 17.5% = 2,494.03 - 77%	192.00	2,686.03
565	Lio	- 15.00% = 8,816.99 - 75%	661.45	9,478.44
707	Liv	- 18.00% = 12,667.76 - 87%	610.24	13,278.00
10	Bv	- 7.94% = 7.94v - 9%	.90	7.84v
76	Bvd	- 7.41% = 181.47 - 15%	9.88	191.35
1584	Bf	- 37% = 5,773.95 - 17%	785.48	5,058.63
1696	Bfd	- 29.5% = 6,669.80 - 7%	393.17	7,062.17
755	Bb	- 5.6% = 1,715.96 - 7%	58.00	1,769.96
100	Bsd	- 8.4% = 614.96 - 7%	48.00	862.96
100	Bv.v	- 39.5% = 395.24 - 7%	27.00	422.24
				98,796.32

31

Finished Cells Filled "No Expo" — 137 — 541.37

Finished Cells Lacqu "No Expo" — 138 — 51.61

To charge Finished Cells filled "No Expo" with No Cells filled with electrolyte during March 1914

3 doz Mercurio 15.61 576 — 541.37

Mfg Orders — 119 — 576

Dr

March 1914

31

Profit + Loss — 341 — 111.500

Motor Accommodations — 196 — 111.500

To credit "A.A.B." with loss incurred in connection with replacing motor in truck of Gen. Kieth of Campell, Mass. with new motor worth 150.00. Old motor used in return for new motor can for converted into motor valued @ 70.00 by the expenditure of 85.00 for repairs. Offsetting this we have check from Gen. Kieth for 54.50; the cost that would have been incurred in sending the old motor. See correspondence in files also Mr. Ross for any further particulars.

See No. 12-11-916

31

A/c Receivable — 11 — 54.50

Gen. Kieth & Bro.

Profit + Loss — 341 — 54.50

To charge A/c Rec. Gen. Kieth with cost of rewinding motor returned by him as per detail in above entry, if same had been recorded

31

Work in Progress — 67 — .07

Profit + Loss — 341 — .07

To correct error in entry on page #105 of this journal

Amt. shown	7339.90
Shd. be	7339.97
Diff.	.07

[ITEM FOUND IN BOOK]

Journal Entries in connection with 1918 report

Patents 775.16

Commutation of Patents Revenue 775.16

To charge Patents a/c
with the amount of fees 1/4 of work
applying to Patents during the year
ended December 31st 1918 -

Total 60-62 patents 2325.48

1/3 of actuals in patents 775.16

Depreciation of Patents 136.79

Patents 136.79

To charge depreciation of patents
with 1/4 portion of 1918 patent charges
depreciating during the year.

Note. The above entry is an error
to be shown

1/4 of 2325.48 136.79

Should be

1/4 of 1/3 of 2325.48 or 96.89

See succeeding entry for correction

Patents 91.20

Depreciation of Patents 91.20

To correct above
entry an accordance with
explanation appended to it.

[ITEM FOUND IN BOOK]

Equipment 319032.50

Depreciation of Equipment 319032.50

~~Inventory~~

To record our depreciation of Equipment and during year ended December 31st 1912 the sum of 1668785.40 the total Equipment, is in question as shown

1/4 of 1668785.40 = 417196.35

Shared by

1/4 " " = 98163.85

319032.50

[ITEM FOUND IN BOOK]

Journal Entries in connection with 1912 report.

Patents 202.27

Accumulation & Journal Expense 202.27

To charge Patent G/L
with this estimate's portion of 60-6
applying to Patents during the year ended
December 31st 1912

Total charges to 60-6 606.51

Estimate that 1/3 of this amount should apply to patents.

Depreciation of Patents 11.90

Patents 11.90

To charge Depreciation
of Patents with $11.90 as depreciation on
$202.27 total patent charges during
year ended December 31st 1912

Depreciation of Experimental $98163.85

Experimental account $98163.85

To charge Depreciation
of Experimental Acc't with 1/7 of total charges
to cover Depreciation during calendar
year of 1912.

[ITEM FOUND IN BOOK]

Depreciation of Plant and Equipment 34111.88

Plant and Equipment 34111.88

To charge Depreciation of Plant and Equipment with an additional 6% depreciation on the total valuation of Plant and Equipment during the Calendar year 1915.

31

Profit & loss — Plant & equipment — 1.07 — 1.07

To charge Profit & loss with cost of making screw machine tools for Part No. 900-31

31

Cost of Parts Sold — 514 — 492.159

Manufacturing Orders — 513 — 492.159

1807	369.11X	
1870	1900.36X	
2408	—	
2796	39.70 X	
6878	7618.97X	

Transp. mise parts, electrolyte, estabite sold month of Mar. 1914 as per detail on shipping record

Transp	369.11
Parts	1.900.36
Estabite	39.70
Solarhim	7.618.97

31

Experimental — 419 — 10.53

Manufacturing Orders — 513 — 10.53

1870

Billing Outfit shipped month of Mar. 1914 as per detail on Shipping record.

31

Advertising Expense — 595 — 1.72

50-5

Manufacturing Orders — 513 — 1.72

1870

Misc parts shipped month of Mar. 1914, as per detail on Shipping Record

31

Cost of Billing Outfits Sold — 360 — 48.720

Manufacturing Orders — 513 — 48.720

1870

61 Billing Outfits sold shipped month of Mar. 14 of sales as per detail on shipping record

31						
Factory Expense	159	L4	75 65			
15-6						
Mrs Red Cells Fill. 1st class	117				19 87	
1 div cell						
Manufacturing Orders	513				55 78	
1870						
Cell + equipment						
Shipped month of May 14						
as per detail in shipping						
record						
1 div cell 19.87						
Parts 55.78						
31						
Shipping Expense	919	L4	71 24			
45-5						
Manufacturing Orders	513				71 24	
1870 .09x						
1915 1.50x						
1996 .18x						
6018 19.53x						
Misc. parts distilled						
water, 20 ft lite + solution						
shipped month of May 14						
as per detail in shipping						
record.						
Parts .09						
Water 1.50						
Establite .18						
Solution 19.53						
31						
Decorating Expense	945	L4	1 14			
5035						
Manufacturing Orders	513				1 14	
1870						
Parts shipped month						
of May 1914 as per de-						
tail in shipping record						

31						
Service Mfgr. Expense	407	L4	4 46			
7013						
Manufacturing Expense	513	L4			4 46	
6028						
Solution shipped						
month of May 1914, as per						
detail in shipping						
record						
31						
Brass Goods	400		59 98			
Mrs Red Cells Fill. 1st class	117				19 87	
5 B+ cells @ 39 7/10	19 87					
Manufacturing Orders	513	L4			40 11	
1807 2214x						
1910 19.97x						
B+ cells + equipment						
shipped month of						
May 1914, as per detail						
in shipping record						
5 B+ cells @ 39 7/10 19.87						
Jaxo 2214						
Parts 19.97						
31						
Service Mfgr. Expense	407	L4	14 93			
7013						
Manufacturing Orders	513	L4			14 93	
1870						
Misc. parts shipped						
month of May 1914 as						
per detail in shipping						
record						
31						
Manufacturing Orders	513	L4	2 42			
1807						
Brass Goods	400				2 42	
1 A10-10 Ulcer tray						
returned month of						
May 1914, as per detail						
in shipping record						

31					
Finished Cells Billed 1st class	117		7 95		
Cost of Comm Cells Sold	531				7 95
134 cells returned after sales month of Mar. 1914, as per detail in shipping record					
1 @ 134 cells @ 399 ½		7 95			
31					
Finished Cells Billed 1st class	117		171 91		
Manufacturing Orders	513	f	71 55		
1807 14.16					
1870 7.39 v					
Cost of Comm Cells Sold	531			143 46	
134 cells + equipment returned after sales month of Mar 1914 as per detail in shipping record					
134 cells @ 199 ½		171.91			
Grasp		14.16			
Parts		7.39			
31					
Manufacturing Orders	513	f	130 v		
1807 17.50 v					
1870 5.50 v					
Cost of Comm. Cells Sold	531			130 v	
4 equipment returned after sales month of Mar 1914 as per detail in shipping record					
31					
Manufacturing Orders	513	f	3 56		
1870					
Service Dept. Expense	409			3 56	
10-3					
Misc parts returned by Inspection month of Mar. 1914, as per detail in shipping record					

31					
Finished Cells Bill. 1st class	117		11 79 63		
Manufacturing Orders	513	f	47 30		
1807 28.39 v					
1870 18.91 v					
Cost of Comm Cells Sold	531			1 176 93	
1345 cells + equipment returned after sales month of Mar 1914, as per detail in shipping record					
1345 cells @ 843 ½		11 79.63			
Grasp		28.39			
Parts		18.91			
31					
Manufacturing Orders	513	f	86 49		
1807 36.68 v					
1870 49.81 v					
Cost of Parts Sold	564			86 49	
Grasp + misc. parts returned after sales month of Mar 1914 as per detail in shipping record					
31					
Manufacturing Orders	513	f	20 91		
1870					
Factory Expense	589	f		20 91	
15-6					
Misc parts returned after sales month of Mar 14 as per detail in shipping record					
31					

31							
Finished Cells Billed red class	546			7037			
Memorandum ledger	140					22	68
Manufacturing Orders	513			736			
1807	1.651						
1870	.791						
28 cells + equipment returned month of Mar. 1914. as per detail in Shipping record							
3 28 cells @ 677½				7037			
Trays	1.63						
Parts	.73						
31							
Cost of Miners Lamps Comp. Sold.	551			170	11		
Finished Cells Bill No 1 Cl	117					58	06
Manufacturing Orders	513					67	05
1870							
19 Miners Lamps shipped as sales month of Mar. 1914, as per detail in Shipping record							
38 Mg cells @ 153½						58	06
Parts						67	05
31							
Cost of Comm. Cells Sold	531			743	007		
Finished Cells Bill 1st Class	117					139	517
Misc	173					71	757
Manufacturing Orders	513					33	733
1807	179.353						
1870	157.98						
Br cells + equipment shipped as sales month of Mar 1914 as per detail in Shipping record							
550 Br cells @ 250½	1375.17						
300 Br Dry - 239½	717.57						
Trays	179.35						
Parts	157.98						

See entries pages 154 & 156

31							
Cost of Annual - high Rating Cells Sold	546			7599			
Finished Cells Bill 1st Class	117					67	51
Manufacturing Orders	513					8	48
1807	4.50						
1870	3.98						
Br cells + equipment shipped as sales month of Mar 1914 as per detail in Shipping record							
27 Br cells @ 250½	67.51						
Trays	4.50						
Parts	3.98						
31							
Cost of Comm. Cells Sold	531			8169			
Finished Cells Bill 1st Class	117					62	51
Manufacturing Orders	513					19	18
1807	13.85						
1870	5.33						
Br cells + equipment shipped as sales month of Mar 1914, as per detail in Shipping record							
25 Br cells @ 250½	62.51						
Trays	13.85						
Parts	5.33						
31							
Cost of R. Road Cells Sold	539			648	55		
Finished Cells Bill 1st Class	117					553	57
Manufacturing Orders	513					94	98
1807	67.10						
1870	27.88						
Br H cells + equipment shipped as sales month of Mar 1914 as per detail in Shipping record							
19 Br H cells @ 288½	553.57						
Trays	67.10						
Parts	27.88						

31							
Cost of House - Lighting Cells Sold	546		397.59				
Finished Cells Full 1st Class	117				357	52	
Manufacturing Orders	513				40	07	
1807	22.36						
1870	17.71						
134 cells + equipment Shipped as sales month of Mar 1914, as per detail in Shipping record							
134 Bat cells @ 2.88½	357.52						
Jars	22.36						
Parts	17.71						
31							
Cost of Comm Cells Sold	531		31 26 01				
Finished Cells Full 1st Class	117				348	36	
Assembled	123				377	41	
Manufacturing Orders	513				32	26	
1807	199.76						
1870	122.48						
134 cells + equipment Shipped as sales month of Mar. 1914 as per detail in Shipping record.							
611 Bat cells @ 3.97½	2428.36						
100 Bat Dry - 3.77½	377.41						
Jars	199.76						
Parts	122.48						
31							
Cost of House - Lighting Cells Sold	546		663 46				
Finished Cells Filled 1st Class	117				616	03	
Manufacturing Orders	513				47	39	
1807	28.80						
1870	18.59						
155 cells + equipment Shipped as sales month of Mar. 1914 as per detail in Shipping record							
155 Bat Cells @ 3.97½	616.03						
Jars	28.80						
Parts	18.59						

31							
Cost of Comm Cells Sold	531	11 17 16					
Finished Cells Full 1st Class	117			10	427	47	
Manufacturing Orders	513				743	69	
1807	47.931						
1870	70.76						
1439 Bat cells + equipment Shipped as sales month of Mar. 1914, as per detail in Shipping record							
1439 Bat cells @ 7.00½	10 427.47						
Jars	47.93						
Parts	70.76						
31							
Cost of House - Lighting Cells Sold	546	48 21 16					
Finished Cells Full 1st Class	117				441	19	
Manufacturing Orders	513				40	97	
1807	28.401						
1870	11.57						
63 Bat cells + equipment Shipped as sales month of Mar 1914 as per detail in Shipping record.							
63 Bat cells @ 7.00½	441.19						
Jars	28.40						
Parts	11.57						
31							
Cost of Renewal Cells Sold - Comm	344	40 59					
Finished Cells Full 1st Class	116				419	68	
Manufacturing Orders	513					91	
~~1807~~							
1870							
44 Bat cells + equipment Shipped as sales month of Mar 1914 as per detail in Shipping record.							
100 Bat cells @ 3.49½	419.68						
Parts	.91						

31							
Cost of Renewal Cells Sold - R. Road	348		3	51			
Finished Cells Bill. Redeem 1st	116					3	50
Manufacturing Orders	514						01
1870							
4 cell + equipment shipped after sales during month of Mar 1914, as per detail on shipping record							
1 4 cell	3.50						
Parts	.01						
31							
Cost of Railroad Cells Sold	539		51	147			
Finished Cells Bill. 1st class	117					49	63
Manufacturing Orders	514					35	84
1807	73.76						
1870	17.08						
68 4 cell + equipment shipped after sales month of Mar 1914, as per detail on shipping record							
68 4 cells @ 649½	49.63						
Frame	73.76						
Parts	17.08						
31							
Cost of Common Cells Sold	531			98			
Manufacturing Orders	514					98	
1870							
4 4 equipment shipped after sales month of Mar 1914 as per detail on shipping record							
Incorrect entry page 149							

31							
Cost of Common Cells Sold	531		4444	87			
Finished Cells Bill. 1st class	117				4421	50	5
Manufacturing Orders	514				22	98	2
1807	146.711						
1870	83.111						
45 cells + equipment shipped after sales month of Mar. 1914, as per detail on shipping record							
500 45 cells @ 849½ =	4415.55						
Frame	146.71						
Parts	83.11						
31							
Cost of Renewal Cells Sold - Common	346		7	01			
Fin. Cells Billed 2nd class	116					7	-
Manufacturing Orders	514						01
1870							
84 cell + equipment shipped after sales month of Mar. 1914 as per detail on shipping record							
1 84 cell	7.00						
Parts	.01						
31							
Cost of House - Light Cells Sold	546		99	391			
Finished Cells Bill. 1st class	117				949	55	
Manufacturing Orders	514				6	436	
1807	34.011						
1870	30.35						
84 cells + equipment shipped after sales month of Mar. 1914, as per detail on shipping record							
371 84 cells @ 4 9½	949.55						
Frame	34.011						
Parts	30.35						

31					
Cost of Railroad Cells Sold	539		5460 14		
Finished Cells Bill. 1st class	117			4879 08	
Manufacturing Orders	514			561 06	
1807	393.60				
1870	167.46				
B4H cells + equipment shipped after sales month of Mar. 1914, as per detail in shipping record					
1160 B4H cells @ 420%	4879.08				
Trays	393.60				
Parts	167.46				
31					
Cost of House-lighting Cells Sold	546		131 090		
Finished Cells Bill. 1st class	117			1776 11	
Manufacturing Orders	514			84 99	
1807					
1870					
B6 cells equipment shipped after sales during month of Mar 1914 as per detail in shipping record					
310 B6 @ 583⅓	1776.11				
Trays	48.00				
Parts	36.71				
31					
Cost of Railroad Cells Sold	539		13 7661		
Finished Cells Bill. 1st class	117			13 136 7	
Manufacturing Orders	514			67 99	
1807	38.94				
1870	29.15				
A6 cells + equipment shipped after sales during month of Mar 1914 as per detail in shipping record					
13 A6 cells @ 99⅔	1313.67				
Trays	38.94				
Parts	29.15				

31					
Cost of Comm. Cells Sold	531		1507 41		
Finished Cells Bill. 1st class	76			840 76	
" " Assembled	103			540 42	
Manufacturing Orders	514			126 23	
1807	80.43				
1870	45.80				
See print entry page 141					
B6 cells + equipment shipped after sales month of Mar 1914, as per detail in shipping record					
144 B6 cells @ 583⅓	840 76				
100 B6 Dry " 540	540 42				
Trays	80 43				
Parts	45.80				
31					
Cost of Comm Cells Sold	531		1543 94		
Finished Cells Bill. 1st class	117			11 334 99	
" " Dry & Ch	103			3471 86	
Manufacturing Orders	514			687 39	
1807	398.49				
1870	303.90				
A6 cells + equipment shipped after sales month of Mar 1914, as per detail in shipping record					
1139 A6 cells @ 995⅓	11 334.99				
363 A6 Dry " 945	3 471.86				
Trays	398.49				
Parts	303.90				
31					
Cost of Renewal Sales - Comm	544		11 537		
Finished Cells Bill. 1st class	76			11 514	
Manufacturing Orders	514			23	
1870					
A8 cells + equipment shipped after sales during month of Mar 1914, as per detail in shipping record					
19 A8 cells @ 677⅓	115.14				
Parts	23				

31					
Cost of Renewal Cells Sold - Comm.	344		443 77		
Finished Cells Bill. 1st class	116				440 55
Manufacturing Orders	514				3 22
1807	1.58				
1870	1.64				
A6 cells + equipment shipped after sales month of March 1914, as per detail in shipping record					
8 A 6 cells @ 55 3/4¢					440 55
Swaps					1.58
Parts					1.64
31					
Cost of Railroad Cells Sold	539		172 97		
Finished Cells Bill. 1st class	117				136 71
Manufacturing Orders	514				34 26
1807	20.75				
1870	13.51				
A8H cells + equipment shipped after sales month of March 1914, as per detail in shipping record					
6 A8H cells @ 108 3/4¢					136 71
Swaps					20.75
Parts					13.51
31					
Cost of Comm. Cells Sold	531		760 30		
Finished Cells Bill. 1st class	117				579 75
Renewal Red	173				146 53
Manufacturing Orders	514				34 96
1807	180.04				
1870	199.97				
A8 cells + equipment shipped after sales month of March 1914, as per detail in shipping record					
434 A8 cells @ 133 1/3¢					579 75
170 A8 Dry " 133 1/3¢					146 53
Swaps					180.04
Parts					199.97

31					
Cost of Railroad Cells Sold	539		977 47		
Finished Cells Bill. 1st class	117				892 79
Manufacturing Orders	514				84 93
1807	492.75				
1870	352.18				
A8H cells + equipment shipped after sales during month of March 1914, as per detail in shipping record					
6 A8H cells @ 149 1/2¢					892.79
Swaps					492.75
Parts					352.18
31					
Cost of Renewal Cells Sold. R. Road	348		36 22		
Finished Cells Bill. 1st class	116				36 15
Manufacturing Orders	514				07
1870					
A8H cells + equipment shipped after sales month of March 1914 as per detail in shipping record					
5 A8H cells @ 7 1/2¢					36.15
Parts					.07
31					
Cost of Comm. Cells Sold	531		885 4 80		
Finished Cells Bill. 1st class	117				831 6 78
Manufacturing Orders	514				53 80
1807	288.09				
1870	249.93				
A10 cells + equipment shipped after sales month of March 1914 as per detail in shipping record					
499 A10 cells @ 166 2/3¢					831.78
Swaps					288.09
Parts					249.93

31					
Cost of Renewed Cells Sold - Commn.	944		865		
Furnished Cells Fill. - radiolites	26				8 64
Manufacturing Orders	514				01
1870					
A 1 cells + equipment					
Shipped after sales during					
month of Mar. 1914 as					
per detail in Shipping					
record					
1 A 1 cell	8.64				
Parts	.01				
31					
Cost of Comm. Cells Sold	531	17 889 80			
Furnished Cells Fill. 1st Class	117			1687 01	
Manufacturing Orders	514			1067 79	
1807					
1870					
A 17 cells + equipment					
Shipped after sales during					
month of Mar. 1914, as					
per detail in Shipping					
record					
17 A 17 cells @ 1986½	16 877.01				
Trays	539.72				
Parts	549.57				
31					
Cost of R. Proof Cells Sold	534		5 9 5 41		
Furnished Cells Fill. 1st Class	117			5 5 6 76	
Manufacturing Orders	514			39 15	
1807	71.69				
1870	17.46				
A 1 A 1 cells + equipment					
Shipped after sales during					
month of Mar. 1914 as					
per detail in Shipping					
record					
1 A 1 A 1 cell @ 1986½	556.76				
Trays	71.69				
Parts	17.46				

31					
Cost of Comm. Cells Sold	531		1 7 3 4 41		
Furnished Cells Filled 1st Class	117			1 0 4 16	
Manufacturing Orders	514			30 25	
1807	7.90				
1870	22.35				
A 6 cells + equipment					
Shipped after sales month					
of Mar. 1914, as per detail					
in Shipping record					
1 x 1 A 6 cells @ 995½	1 0 4 16				
Trays	7.90				
Parts	22.35				
31					
Cost of Comm. Cells Sold	531		1 6 7 8 43		
Furnished Cells Filled 1st Class	117			1 5 9 2 —	
Manufacturing Orders	514			86 43	
1807					
1870					
A 8 cells + equipment					
Shipped after sales month					
of Mar. 1914, as per detail					
in Shipping record					
1 x 1 A 8 cells @ 1596½	1 5 9 2.00				
Trays	48.15				
Parts	37.28				
31					
Cost of Comm. Cells Sold	531		7 4 9 0 40		
Furnished Cells Fill. 1st Class	117			7 3 8 3 99	
Manufacturing Orders	514			106 41	
1807	5.56				
1870	53.85				
A 1 cells + equipment					
Shipped after sales during					
month of Mar. 1914 as					
per detail in Shipping					
record					
1 x 1 A 1 cells @ 1986½	7 3 8 3.99				
Trays	5.56				
Parts	53.85				

31

Furnished Cells Filled and close — 46 — 3,777.30

Memorandum Ledger — 140 — 3,777.30

To charge furnished Cells Filled and close, with cells on Memo. March 31st 1914. This entry is made to close out Memo. Ledger — this will be carried on Consignment Ledger

120 Dt cells @	3.4995	204.38	
176 Dt " "	5.3976	945.58	
164 Dt " "	6.7728	1,113.92	
3 Cr " "	10.6181	31.85	
180 Cr " "	1.7500	1,750.00	
7136 Cr 2,136 Dt " "	1.9886	4,245.65	
7 Dt " "	2.9573	590	
		3,777.30	

31

Memorandum Ledger — 140 — 7.36 — 7.36

Manufacturing Orders — 514

1891	1,695
1890	7.36

To reverse part of 1st entry on page 9,111. This is reported as no value was held on equipment spells out on Memo.

31

Mfr. Receivables - Consignment — 146 — 16,117.50

Consignment Sales — 147 — 16,117.50

To charge Mfr. Rec. Consignment with sales formerly carried on memo ledger

Mr. Nicolai Co. J. A. Shoen, Inc	45 Dt cells		601.50	✓
Baker Motor Vet. Co. Cleveland, O.	44 Dt "		880.00	✓
W. B. Fox, Co. E. S. Pantzer Co.	4 Dt "		37.—	✓
A. R. Pawling & A. Lance Pty. Mass	40 Dt	800.00	2,700.00	✓
R. A. Parlmann, Co. E. & B. Co.	54 Dt	1,400.00		
	54 Dt	179.00	1,369.—	✓
	30 Dt	600.—		
	5 Dt	40.—		
Edison Storage Co. Boston, Mass	40 Dt		800.00	✓
Forward			5,907.50	

Forward			5,907.50	
W. J. Gordon, Co. Under-row E. L. Co. Det. Mich.	5 Dt cells	40.—	1,755.—	✓
	90 Dt "	17.55		
Consign. J. B. Hoyle Co. Naval Marine Engin.	6 Dt "		156.—	✓
Prudential Elec. Co., Jersey, Mass	140 Dt		3,170.00	✓
H. H. Smith, Research Dept	40 Dt		567.—	✓
J. M. Jeffrey, Jr. Co. Bronx, N.Y.	5 Dt		40.—	✓
W. H. Sawyer, Co. J. W. Elmer, Inc	5 Dt		40.—	✓
Mr. Kerr, Legal Dept. Det. Inc	5 Cr		30.—	✓
H. F. Mueller, Co. Det. Dept.	40 Dt		840.—	✓
W. S. Moody, Co. Finite Elec. Co., Fall River, Mass.	5 Dt		40.—	✓
Adams Express Co.,	71 Dt	483.50	376.50	✓
	33 Dt	660.00		
Navy Dept. Bureau, Bureau of Steam Engin. Washington, D.C.	7 Dt		56.—	✓
U. S. Navy, Ordnance Dept. Wash, D.C.	8 Cr		48.—	✓
Navy Dept. Bureau of Ordnance, Washington, D.C.	5 Cr	30	394.—	✓
	14 Dt	364		
Baker & Cross, Mich. S. R.R. Co. Cleveland, Ohio	1 Dt		13.50	✓
Naval Engin. Experi. Station Annapolis, Md.	20 Dt		160.—	✓
J. C. Elec. Co. Foreign Dept	16 Cr		96.—	✓
Ford Motor Car Co. Detroit, Mich.	25 Dt		200.—	✓
J. A. Edison, Inc	6 Dt	81.—	1,765.—	✓
	17 Dt	340.—		
	24 Cr	144.—		
	100 Dt	800.—		
Receiver Em. Jersey, 17 Broadway New York, N.Y.	8 Cr		48.—	✓
Smith Mfg. Co. 170 Hackensack St. N.Y.C. N.Y.	25 Dt		200.—	✓
Edison Phono. Wks. Orange, N.J.	53 Dt	715.50	815.50	✓
	58 Dt	100.—		
Anderson Elec. Car Co.	21 Dt	483.50	469.50	✓
	4 Dt	80.00		
	19 Cr	114.—		
	19 Dt	152.—		
Geo. Robert Perry, Co. 205 Broadway N.Y. N.Y.C. N.Y.	3 Dt		117.—	✓
E. M. Wiser, Co. Lyons Electric Portable Co. Beaumont, Texas	5 Cr	30.—	70.—	✓
	5 Dt	40.—		
F. J. Wells, Long Island R.R. Co. L.I.	25 Dt		337.50	✓
J. E. Wilkinson, Co. Boston & Me. R.R. Co. Boston, Mass	7 Dt		73.—	✓
Forward			15,911.00	

March 1914

Forward

Young Mens Christian Assn
Bedford Ave & Pennsylvania, Brooklyn, N.Y. 4 Pt 54 — 84 —
5 Bx 30 —

Edward Wm Fox Co, Primary Battery
Sales Dept, 1 Pt Sec., Manager 5 Bx 30 —

Oregon Short Line R.R. Co.,
Ogden, Utah 8 Pt 64 —

Recap
950 Pt cells Rnd clean 3105 —
196 Pt " " 3570 —
194 Pt " " 5044 —
3 Bx " " 117 —
100 Bx " " 600 —
781 Pt " " 1904 —
7 Pt " " 93 00
157 Pt " 3rd " 1787.00
10 Pt " 3rd " 80 —
T. Wallace, Mgr, Mobile Pl. & Bedford Ave.
Brooklyn, N.Y. 5 Pt 40 —
O.A. Pogue, Cp & S.P.C.Co. 5 Pt 40 —

31
Memorandum Ledger 140 7037 7037

Profit & Loss 341
To reverse part of the entry on page 111. These cells were omitted from the inventory of 1/31/14 see also rnd entry page 134.

31
Profit & Loss 341 1999 1999
Discarded Cells Filled rnd clean 10
10 Pt cells @ 1999 1999
To charge Profit & Loss with value of 10 Pt cells held as rnd clean cells on the Memo. ledger in inventory of 1/31/14 - Reclaim of Memo. ledger since these cells are 3rd clean

March 1914

31
Depreciation of Consignment Sales 339 3724
Discarded Cells Filled rnd clean 76 3724
684 cells @ 5376
To charge Depr. of Consignment Sales with value of 6 lig cells. These cells were held on books as rnd clean. part of a consignment of 100 returned by Crocker-Wheeler Co Rec. Inv. 14-3-106

31
To Selling & Exp. Expense 340 70
Paid ledger only
Advances to Employees 160 70
To correct error in posting 70.14-3-20 in the Abstract of Expenditure
Posted 119.25
Std. be 119.95
70

31
Factory Expense 350 140
15-6
Manufacturing Order 314 140
#3314
To charge Factory Exp. with value of materials used in making repairs to defective cells at Chicago 13 month
78

Cost of Type Cells Sold 550 7139
Discarded Cells Filled Wi Type 157 7139
14 Wet cells
These cells shipped after sales month of May 1914, as per detail in shipping record

March 1914

31						
Cost of H. Light Eq. Sold	586		330	41		
Hous. Light Eq. "A.G.A."	578				330	41
Hous. Light Eq. Shipped up sales month of Mar. 14 as per detail in shipping record						
31						
Hous. Lighting Eq. "A.G.A."	578		18	38		
Cost of H. Light Eq. Sold	586				18	38
Hous. Light Eq. returned up sales month of Mar. 1914, as per detail in shipping record						
31						
Factory Expense	758		719	57		
75.1						
Shipping Expense	389		719	57		
75.4						
Operation of Trucks	372				439	14
To distribute proportionately between incoming & outgoing freight the cost of truck operation for the month of Mar. 1914.						
31						
Acc. Receivable. Consignment	174		551	70		
G.S.P.Co., Chicago Ill.						
Consignment Sales	484				551	70
This entry made necessary by error discovered in the inventory of 1/28/14						
7 14 ca. Ale 2nd class	77.00					
1 - 1000 Gr. Kings	10.—					
2400 Gr. Golden Rain	255.00					
13 Drums	130.—					
7 Bx ball Vamp	7.70					
50 Qts Pro. Plates	90.—					
50 Qts Flag "	75.00					
15 Qts Pro. "	27.—					
15 Qts Flag "	1.50					
	551.70					

See file 1583

March 1914

31						
Finished Ale Cells Filled 2nd class.	76			6	99	
7 Qts Ale Cells						
Finished Cells Filled 1st class.	117		728	53		
15 Qts 10 oz Cells						
Material & Supplies	41			5	90	
Manufacturing Order	513		734	96		
1807 1.181						
1870 79.961						
6078 161.874						
Finished Cells Fill. 1st class	117				734	55
13 Qts 10 oz Cells						
Finished Cells Fill. 2nd class	76				117	27
7 Qts Cells						
Profit & Loss	341				29	96
To correct error in figuring inventory of Chicago stock 1/28/14 - 13 Qts 10 oz class and 7 Qts 2nd class should have been 15 Qts 10 oz - 1st class. See the Fill. on file.						
31						
Manufacturing Order	513		1	00	—	
1870						
Profit & Loss	341				1	00 —
To correct error in computing factory cost of Chicago stock 1/28/14 See page #14 of the Chicago Inventory						

March 1914

31						
Cost Comm. Cells + Access. Sold	531	4:56	83			
" R. Road " " " "	529	13	46			
" A. Light " " " "	526	34	57			
" Miscellaneous Comm "	544	13	43			
" " R. Road	548		45			
" " Battery Assm. Expense	568			639	37	
So charge "Cost of Cells sold - various classes - with cost of screen Prime cells with Batteries sold th. of Mar. 1914						

April 1914

30						
Cost Comm. Cells Sold	531	840	76			
Comm. Cells Filled 1st class	117			840	76	
Comm. Cells Filled 2nd class	76	840	76			
Cost Comm. Cells Sold	531			840	76	
144 Pb cells						
So correct error in entry of page 119 of this journal.						
30						
Insurance						
Insurance Unexpired	778	184	58			
So charge "Insurance" with proportion of Insurance expiring month of Apr. 1914	190			184	58	
30						
Taxes						
Taxes Accrued	268	48	77			
So charge Taxes with estimated proportion of Taxes accruing during month of Apr. 1914	252			48	77	
30						
Interest on Funded Debt						
Interest on Fund. D. Accrued Not Due	282	7500	—			
So charge "Interest on Funded Debt" with Interest accruing on the outstanding bonds of the company.	252			7500	—	
30						
Profit + Loss						
Reserve for Bad Debts	341	1000	—			
So charge Profit + Loss with $1000.00 to take care of estimated losses month of Apr. 1914	310			1000	—	

30

Profit & Loss 341 3,476.39
Expperimental 714 3,476.39
To charge Profit & Loss
with 1/48th of the original
value of the experimental
etc as per entry page 72
of this journal

30

Profit & Loss 341 149.19
Patents 174 149.19
To depreciate "Patents"
value by 1/20th of 1/17th of
its total value. This repre-
sents the depreciation
growth of Apr. 1916.
Patents expire in 17 years
with 1/17th of 1,011.97 + 90 = 149.19

30

Depreciation of Plant & Equip. 344 3,875.52
" Reserve for Depreciation of Plant & Eq. 318 3,875.52
To depreciate Plant &
Equipment by 1/20 of 1% of
its total value as shown
on financial statement
of Apr. 30-1916

Patterns & Drawings	75,000.00
Mach. & Tec. Equip	119,070.67
Equip. Office	7,195.41
" Rolling	419.—
" Salesmen's Impl.	1,043.89
" Shipping	108.08
Off. Furn. & Fix.	9,829.37
Auto Operating Outside	707.56
" " Inside	1,639.70
Motor Access.	1,086.40
	216,510.19
1/20 of 1% of 216,510.19	3,875.52

30

Reserve for Bad Debts 312 1.45
Manufacturing Orders 555 1.45
Agent
To charge Reserve for
Bad Debts with value of
materials used in
making repairs to cells
at our Chicago Branch

30

Profit & Loss 341 98
Cost Comm. Cells Sold 531 98
To charge Profit &
Loss with cost of equip-
ment charged to Cost
of Comm. Cells Sold.
This equipment was in
connection with 24 cells
sold prior to 1-1-14

30

Manufacturing Orders 514 406
1907 25 404
1970 .58
Cost R. Pond Cells Sold 539 406
To credit cost of
cells sold with difference
in cost between 1/1/14 cell
16 trays & parts + 16 cell
trays & dampers, replace-
ment parts shipped on
Sales Order 19075.

30

Thos. A. Edison Inc. 556 570.—
Profit & Loss 341 570.—
To correct error in
dist. ritten cr. inv. 14-1-314
+ 315 Rec. should have
been posted to Cust. ledger
Consign. acct. instead of
regular acct.
314 - 15 Pd + Cells 40.00
315 - 74 Cells " 480.00
520.00

April 1914

30

Profit + Loss 341 | 1805.04
Manufacturing Orders 515 | 1805.04

To charge Profit + Loss with Mathematic Co's account in filling our P.O. 10494, at Pa trading, 20% rebate to 7/28/14. The cost on this order should have been Factory Exp. 6-4

Number	Month	Labor	Total
1913-12-25		76.83	76.83
1-24	7.45	64.59	67.04
2-25	4.75	132.85	137.10
5-27	.11	54.45	54.56
6-29		70.70	70.70
7-28		69.95	69.95
1914-1-5	261.	583.88	844.49
2-25	1.73	367.66	369.39
1913-8-517	.11	76.47	76.58
9-564	.05	141.67	141.72
10-585	.76	187.86	188.17
11-601	.48	159.40	159.88
12-653	1.56	759.32	760.88
	14.65	1790.43	1805.04

Entered on record file

30

Finished Co Co Filled rod. 76 | 14.46
Profit + Loss 341 | 14.46

To correct error in Inventory 7/28/14 14 Ash Coils rod close @ 1.03 per ea. extended as 86.95
should be 101.41
14.46

April 1914

30

Finished Co Co Assembled

700	Ash coils	1	880.18	1,760.48
800	Ash "	2	990.19	
1010	Ash "	3	1554.36	
1013	Ash "	4	2562.45	
1020	Ash "	5	3044.95	
1041	Ash "	10	3394.94	
1057	Ash "	15	6497.97	
1100	Ash "	10	5999.07	
1111	Ash "	7	7707.37	
1150	Ash "	7	6062.31	
1300	Ash "	1	701.95	
1100	Ash "		413.39	
1140	Ash "		773.30	
1791	Ash "	1	6347.97	
	Work in Progress		1498.48	1498.48

To credit Work in Progress with Cost of Cases assembled in Apr. 1914

30

Finished Co Co Assembled in Sept. 136 | 130.47
Work in Progress 130.47

To credit Work in Progress with cost of 648 Mat'l Co Co assembled in Sept. 1914. This cost does not include the tube group

30

Finished Cells Filled — 117 — 73,000.53

Finished Cells Assembled — 179 — 69,484.87

Manufacturing Orders — 514 — 3,515.66

60.78

To charge finished cells filled with cells filled with electrolyte during month of Apr. '14

720	A4	@ 675.04 =	1890.18	@ 74% =	81.70 =	1971.88	
150	A44	" 696.75 =	1045.09	" 79% =	55.50 =	1100.59	
300	A5	" 807.80 =	2423.40	" 36% =	108.00 =	2531.40	
1015	A6	" 904.00 =	9513.95	" 43% =	455.59 =	9969.54	
1400	A66	" 902.00 =	12604.95	" 56% =	785.70 =	13390.65	
991	A8	" 1021.45 =	9942.95	" 58% =	458.96 =	10,199.91	
1014	A84	" 1553.45 =	15,716.88	" 74% =	1,798.36 =	16,515.26	
700	A10	" 1514.14 =	10,599.07	" 73% =	511.00 =	11,110.07	
1400	A14	" 1806.35 =	25,292.84	" 83% =	3,765.70 =	29,058.54	
450	B4	" 394.67 =	1,960.31	" 17% =	177.50 =	2,137.81	
300	B44	" 400.60 =	1,201.85	" 55% =	660.00 =	1,861.85	
197	B6	" 528.95 =	1,081.34	" 94% =	113.78 =	1,195.12	
100	B44v	" 419.39 =	419.39	" 52% =	220.00 =	639.39	
991	B6v	" 206.49 =	1,647.77	" 25% =	101.85 =	1,749.62	
			69,484.87		5,515.66	75,000.53	

30

Finished Cells Filled "In Stock" — 135 — 18,245

Finished Cells Assem. "In Stock" — 136 — 180.33

Mfg Orders — 515 — 2.09

60.78

To charge "Finished Cells Filled "In Stock" with "In" cells filled with electrolyte during Apr. '14

136 "In" cells 180.33 2.09 18,245

30

Profit + Loss — 341 — 11.99

Finished Cells Fill. rmd. — 76 — 11.99

6 B4 cells

To correct error in Research Dept. Inventory of 1/31/14 per detail on file.

6 B4 cells @ 1.99 each 11.99

30

Consignment Sales — 487 — 48.—

A/c Receivable - Consign. — 474

E.S.T.Co. Research — 48.—

To correct error in Research Dept. Inventory of 1/31/14 as above

30

Finished Cells Filled rmd. — 76 — 26.57

9 B6 cells

Profit + Loss — 341 — 26.57

To correct error in Research Dept. Inventory of 1/31/14 per detail on file

9 B6 cells @ 2.95 = 26.57

30

A/c Receivable - Consignment — 474 — 103.50

Consignment Sales — 487

E.S.T.Co. Research — 103.50

To correct error in Research Dept. Inventory of 1/31/14 as above see also cr. inv. 14-6-70

9 B6 @ 11.50 ea = 103.50

30

Manufacturing Order 514 ✓ 147 39

4760

Manufacturing Orders 515 ✓ 114 80

6048

Factory Expense 46 37 59

18-3

To charge off 4760 with 7057 + Co. electricity + 7175 Heat. current + reappropriating the amounts used by Repair Dept during month of Apr. 14, as per detail on R. Orders 7057 + Co. elec. @ 0.5580 114.80
7175 Heat. cur. ... 0.15 37.59
147.39

30

Suspense 190 7391 70

555

140 Ax cells

To charge Suspense + credit Sales Comm. Cells + Accessories with 60 Ax on Inv. 14-4-14 and 60 Ax on " 14-4-30 This applies on the 1975 Ax equivalents credited to "Suspense" on Inv. 13-10-1991 Manual Motors Truck Co.

60 Ax cells @ 7.25 less 10% + 5% = 1185.60
60 Ax " " 7.25 " 10% + 5% = 1185.60
7391.70

30

Profit + Loss 341 109 17

Finished Cells Billed 1st class 46 109 17

44 Ax cells

Finished Cells Billed 1st class 117 918 74

44 Ax cells @ 20.86

To credit Finished Cells Billed 1st class with 44 Ax cells returned on Cr. Inv. 14-4-61. R.O. 3085R

30

Profit + Loss 341 57 13

Finished Cells Billed 1st class 46 57 13

8 Ax cells

Finished Cells Billed 1st class 117 104 75

8 Ax cells @ 13.09

To credit Finished Cells Billed 1st class with 8 Ax cells returned on Cr. Inv. 14-4-40 Per Ticket 3940 Chicago

30

Cost of Comm. Cells Sold 531 1760 65

Finished Cells Billed 1st cl. 117 1080 13

Manufacturing Orders 515 ✓ 180 57

1909 104 31
1890 76 71

By cells + equipment shipped after sales month of Apr. 1914 as per detail in Shipping Record

1137 By cells @ 950.22 1080.13

Ships 104 31

Parts 76 71

30					
Cost of H. Big Petrol Cells Sold	546		76 19		
Finished Cells Billed 1st	117				67 51
Manufacturing Orders	515				8 68
1807	4.98 x				
1870	3.39				
Pat cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record					
19 Pat cells @ 3.50		67 51			
Scrap		4.98			
Parts		3.39			
30					
Cost of Comm. Cells Sold	531		4458 96		
Finished Cells Billed 1st	117				394 38 58
Manufacturing Orders	515				515 38
1807	330.07 x				
1870	185.31				
Pat cells + equipment shipped after sales month of Apr. 1914, as per detail on shipping record					
984 Pat cells @ 4.00		394 38 58			
Scrap		330 07			
Parts		185 31			
30					
Cost of Comm. Remedy Cells Sold	540		164 46		
Finished Cells Billed 1st	117				139 49
Manufacturing Orders	515				24 50
1807	15.36 x				
1870	9.14				
Pat cells + equipment shipped after sales month of Apr. 1914 as per detail in shipping record					
19 Pat cells @ 1.95		139 49			
Scrap		15 36			
Parts		9 14			

30					
Cost of R. Pond Cells Sold	531		894 78		
Finished Cells Billed 1st	117				817 57
Manufacturing Orders	515				82 21
1807	44.56 x				
1870	37.67				
Pat cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record.					
204 Pat cells @ 4.00		817 57			
Scrap		44 56			
Parts		37 67			
30					
Cost of R. Pond Cells Sold	531		521 95		
Finished Cells Billed 1st	117				480 37
Manufacturing Orders	515				41 63
1807	27.68 x				
1870	18.95				
Pat H cells + equipment shipped after sales month of Apr. 1914 as per detail in shipping record					
114 Pat H cells @ 4.21		480 37			
Scrap		27 68			
Parts		18 95			
30					
Finished Cells Billed 1st	117		20 04		
Manufacturing Orders	515		2 18		
1807	1.18 x				
1870	1.00				
Cost of Comm. Cells Sold	531				22 22
Pat cells + equipment returned after sales month of Apr. 1914, as per detail in shipping record					
5 Pat cells @ 4.00		20 04			
Scrap		1.18			
Parts		1.00			

April 1914

30					
Finished Cells Filled and Ready	44		401		
Manufacturing Orders	514		01		
1870					
Cost of Comm. Renewal Cells Sold	344				401
124 cells & equipment returned after sales month of Apr. 1914, as per detail in shipping record					
124 cells @	401				
Parts	.01				
30					
Finished Cells Filled 1st Sel.	117		77816		
Manufacturing Orders	514		911		
1807	798				
1870	113				
Cost of Comm. Cells Sold	531				73727
76 cells & equipment returned after sales month of Apr. 1914 as per detail in shipping record.					
73816 cells @ 991/2	77816				
Trays	798				
Parts	113				
30					
Finished Cells Filled 1st Sel.	117		11779		
Manufacturing Orders	514		14		
1870					
Cost Comm. Cells Sold	531				11745
4 cells & equipment returned after sales month of Apr. 1914, as per detail in shipping record					
4 cells @ 1005/8	11779				
Parts	.14				

April 1913

30					
Cost of Comm. Renewal Cells Sold	344		37807		
Finished Cells Filled and Ready	46				37716
Manufacturing Orders	515				91
1870					
4 cells & equipment shipped after sales month of Apr. 1914, as per detail in shipping record.					
108 4 cells @ 349 1/2	37716				
Parts	.91				
30					
Cost of St. Light Cells Sold	546		75037		
Finished Cells Filled 1st Sel.	117				70081
Manufacturing Orders	515				49.51
1807					
1870					
4 cells & equipment shipped after sales month of Apr. 1914, as per detail in shipping record.					
100 4 cells @ 100 1/2	70081				
Trays	49.80				
Parts	19.71				
30					
Cost of Comm. Cells Sold	531		77367		
Finished Cells Filled 1st Sel	117				71794
Manufacturing Orders	515				5573
1807	34.50				
1870	21.73				
4 4 cells & equipment shipped ~~after sales month~~ of Apr. 1914, as per detail in shipping record					
190 4 4 cells @ 71 1/2	71.94				
Trays	34.50				
Parts	21.73				

Cost of P. Rosch 3 Cells Sold	530	336 37		
Finished Cells Filled 1st	117		31 589	
Manufacturing Orders	515		2 46	
1807 11.19				
1870 9.27				
44 cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record				
44 44 cells @ 717½	31 589			
Frame	11.19			
Parts	9.27			
Cost of Comm. Cells Sold	531	41 066		
Finished Cells Filled 1st	117		379 59	
Manufacturing Orders	515		33 07	
1807 18.57				
1870 14.50				
126 cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record				
65 126 cells @ 580½	379 59			
Frame	18.57			
Parts	14.50			
Cost of H. Gisfert Cells Sold	540	1 619 88		
Finished Cells Filled 1st	117		15 10 37	
Manufacturing Orders	515		1 09 51	
1807 58.74				
1870 50.77				
126 cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record				
260 126 cells @ 580½	1510 37			
Frame	58.74			
Parts	50.77			

Cost of Comm. Cells Sold	531	7 102 11		
Finished Cells Filled 1st	117		67 297 77	
Manufacturing Orders	515		4 8 13	
1807 297.10				
1870 189.44				
44 cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record.				
959 44 cells @ 700½	67 297 77			
Frame	297.10			
Parts	189.44			
Cost of Comm. Personal Cells Sold	544	6 281 77		
Finished Cells Filled 1st	118		595 19	
Manufacturing Orders	515		33 03	
1807 70.47				
1870 17.56				
46 cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record				
60 46 cells @ 991½	595 19			
Frame	70.47			
Parts	17.56			
Cost of Comm. Cells Sold	521	8 137 57		
Finished Cells Filled 1st	117		7 737 52	
Manufacturing Orders	515		39 505	
1807 709.07				
1870 186.03				
46 cells + equipment shipped after sales month of Apr. 1914, as per detail in shipping record.				
780 46 cells @ 991½	7 737 52			
Frame	709.07			
Parts	186.03			

Cost of Comm. Renewed Cells Sold	340		5,818.84		
Finished Cells Filled 1st cl.	116				5,616.51
Manufacturing Orders	515	E			7.33
1807					
1870					
116 cells & equipment shipped after sales month of Apr. 1914, as per detail in shipping record					
98 116 cells @ 5.73½	562.51				
Freight	15.14				
Parts	.82				
Cost of R. Road Cells Sold	539		1,688.95		
Finished Cells Filled 1st cl.	117				1,616.94
Manufacturing Orders	515	E			7.01
1807					
1870					
136 116 cells & equipment shipped after sales month of Apr. 1914, as per detail in shipping record.					
136 116 cells @ 4.91½	1,616.94				
Freight	40.64				
Parts	31.37				
Cost of Comm. Renewed Cells Sold	340		6.79		
Finished Cells Filled 1st cl.	116				6.77
Manufacturing Orders	515	E			.02
1870					
116 cell & equipment shipped after sales month of Apr. 1914, as per detail in shipping record					
1 116 cell @ 6.77½	6.77				
Parts	.02				

Cost of Comm. Cells Sold	531		9,553.76		
Finished Cells Filled 1st cl.	117				7,141.37
548 116 cells					
Finished Cells Assm.	173				1,477.76
170 116 cells					
Manufacturing Orders	515	E			634.13
1807	375.76				
1870	288.77				
6978	69.60				
118 cells & equipment shipped after sales month of Apr. 1914, as per detail in shipping record.					
548 116 cells @ 13.03½	7,141.37				
170 116 " Assy. @ 8.69½	1,477.76				
Freight	375.76				
Parts	288.77				
Solution	69.60				
Cost of Comm. Cells Sold	531		7,059.59		
Finished Cells Filled 1st cl.	117				1,961.74
Manufacturing Orders	515	E			98.35
1807	50.40				
1870	47.95				
184 cells & equipment shipped after sales month of Apr. 1914, as per detail in shipping record					
144 184 cells @ 13.61½	1,961.74				
Freight	50.40				
Parts	47.95				
Cost of R. Road Renewed Cells Sold	340		7.55		
Finished Cells Filled 1st cl.	116				7.23
Manufacturing Orders	515	E			.02
1870					
184 cell & equipment shipped after sales month of Apr. 1914, as per detail in shipping record					
1 184 cell @ 7.23½	7.23				
Parts	.02				

30					
Cost of R. Pond Cells Sold					
Finished Cells Filled 1st	529	18367	66		
Finished Cells Filled 2nd	117			11413	31
Manufacturing Orders	515			954	35
1907 554.57					
1910 399.83					
Ord cells & equipment shipped after end month of Apr. 1914, as per detail in shipping record.					
838 Ord Cells @ 1361 92	114331				
Scrap	55.55				
Parts	399.83				
30					
Cost of Comm. Cells Sold					
Finished Cells Filled 1st	531	17459	19		
Finished Cells Filled 2nd	117			11767	56
Manufacturing Orders	515			696	63
1907 376.16					
1910 370.47					
Com cells & equipment shipped after end month of Apr. 1914, as per detail in shipping record					
729 Com cells @ 1613 92	11767.56				
Scrap	376.16				
Parts	370.47				
30					
Cost of Comm. Cells Sold					
Finished Cells Filled 1st	531	3712	97		
Finished Cells Filled 2nd	117			3489	70
Manufacturing Orders	515			22	17
1907 105.08					
1910 116.19					
Com cells & equipment shipped after end month of Apr. 1914, as per detail in shipping record.					
180 Com cells @ 1908 92	3489.70				
Scrap	105.08				
Parts	116.19				

30					
Cost of H. Fright Cells Sold					
Finished Cells Filled 1st	546	1146	68		
Finished Cells Filled 2nd	118			100	91
Manufacturing Orders	515			13	77
1907 7.70					
1910 6.07					
Bat cells & equipment shipped after end month of Apr. 1914, as per detail in shipping record.					
35 Bat cells @ 1188 92	100.91				
Scrap	7.70				
Parts	6.07				
30					
Cost of H. Fright Cells Sold					
Finished Cells Filled 1st	546	489	35		
Finished Cells Filled 2nd	118			455	04
Manufacturing Orders	515			34	31
1907 17.40					
1910 16.91					
Bat cells & equipment shipped after end month of Apr. 1914 as per detail in shipping record					
108 Bat cells @ 4.21 92	455.04				
Scrap	17.40				
Parts	16.91				
30					
Cost of R. Pond Cells Sold					
Finished Cells Filled 1st	529	171	17		
Finished Cells Filled 2nd	117			164	16
Manufacturing Orders	515			6	98
1907 3.67					
1910 3.36					
Ord cells & equipment shipped after end month of Apr. 1914, as per detail in shipping record					
166 Ord cells @ 1.07 92	164.16				
Scrap	3.67				
Parts	3.36				

April 1914

Cost of R. Prod. Cells Sold	30				
Finished Cells Filled 1914	550		13304		
Manufacturing Orders	117			11871	
	515			1483	
1807					
1870					
Bxt cells + equipment shipped after sales month of Apr. 1914 as per detail in shipping record					
17 Bxt cells @ 7.08⅓	118.71				
Bags	9.01				
Parts	9.84				
Cost of Comm. Cells Sold	30				
Finished Cells Filled 1914	501		7875.94		
Manufacturing Orders	117			7470.12	
	515			405.10	
1807	719.40				
1870	185.18				
Cr cells + equip. mgt shipped after sales month of April 1914 as per detail in shipping record					
886 Cr cells @ 8.03⅓	7470.12				
Bags	719.40				
Parts	185.18				
Cost of Comm. Cells Sold	30				
Finished Cells Filled 1914	501		1797		
Manufacturing Orders	117			63.43	
	516			4.04	
1807					
1870					
Bxt cells + equip. mgt shipped after sales month of Apr. 1914 as per detail in shipping record					
7 Bxt cells @ 9.08⅓	63.43				
Bags	5.94				
Parts	4.04				

April 1914

Cost "Mr Expo" Cells Sold	30				
Fin. Cells Filled "Mr Expo"	550		9.12		
	132			9.12	
6 Mr 8 cells shipped after sales month of Apr. 1914 as per detail in shipping record					
6 Mr 8 cells @ 1.52	9.12				
Cost of "Miners Champ Complete" Sold	30				
Fin. Cells Filled "Mr Expo"	550		12.41		
	132			6.08	
4 Mr 8 cells @ 1.52	6.08				
Manufacturing Orders	516			6.33	
1870					
4 "Miners Champ Outfits Complete" shipped after sales month of Apr. 1914 as per detail in shipping record.					
Factory Expense	30				
18-6	560		4.21		
Manufacturing Order	516			4.21	
1870	1.46				
4.60	2.75				
To charge for 18-6 with parts + repairs shipped + made no part sales - free of charge to customers to replace defective material					
Manufacturing Orders	514		113.77		
1807	38.01				
1870	75.76				
Cost of Parts Sold	504			113.77	
Bags + misc. parts returned after sales month of Apr 1914, as per detail in shipping record					
Bags	38.01				
Parts	75.76				

30							
Manufacturing Orders	516			1	95		
1870							
Service Dept. Expense	207					1	95
10-3							
Misc. parts returned by Inspection month of Apr. 1914 as per detail in shipping record							
30							
Shipping Expense	589			19	18		
45-6							
Finished Jobs Filled mach. no 1 Ackell						5	37
Manufacturing Orders	516					13	81
1870 5055							
6078 8262							
Ackell misc. parts & selection shipped month of Apr. 1914 to replace stock in transit, as per detail in shipping record							
30							
Service Dept. Expense	207			11	99		
10-3							
Manufacturing Orders	516					11	99
1807 1.18							
1970 10.95							
6078 .71							
4304 .75							
Insp. misc. parts selection & repairs sent in Inspection month of Apr. 1914 as per detail in shipping record							
Insp. Parts 1.18							
Selection 10.95							
Repair .71							
.75							

30							
Reserve for Bad Debts	310			136	09		
Manufacturing Orders	516					133	87
1960							
Factory Expense	260					2	22
10-5							
To charge Reserve for Bad Debts with Cost of Repairs for which customer refused to pay, as per detail in Apr. shipping record							
30							
Cost of Filling Outfits Sold	360			300	50		
Manufacturing Orders	516					300	50
1870							
35 Filling Outfits shipped month of Apr. 1914, as per detail in shipping record.							
30							
Cost of H. Rig'ting Eq. Sold	516			1640	77		
House-rig'ting Equip.	590					1640	77
House-rig'ting Equipment shipped month of Apr. 1914, as per detail in shipping record							
30							
House-rig'ting Eq. "S.H.B."	590			142	50		
Cost H. rig'ting Eq. Sold	516					142	50
House-rig'ting Equipment returned month of Apr. 1914, as per detail in shipping record							

30						
Cross Goods						
Finished Cells billed 1st	100		85 38			
5 Pd cells @	118					200
Finished Cells billed 2nd	116					
6 Pd cells @						11 99
Manufacturing Orders	516					51 35
1807						
1870						
Pd cells & equipment						
given away free of charge						
month of Apr. 1914, as						
per detail in Shipping						
record						
5 Pd cells 1st @ 100%						200
6 Pd " 2nd " " 100%						11 99
Freight						36
Parts						48 99
30						
Experimental						
Manufacturing Orders	119		96			
1870	516					96
Misc. Parts shipped						
for experimental purposes						
month of Apr. 1914, as						
per detail in shipping						
record						
30						
Cost of Parts Sold						
Manufacturing Orders	366		158 96			
1807	516					158 96
1870		471 61				
2796		1078 69				
		36 64				
Freight, misc. parts &						
establishment shipped month						
of Apr. 1914, as per de-						
tail in shipping record						
Freight		471 61				
Parts		1078 69				
Establishment		36 64				

30						
Factory Expense	260	8	17 96			
257						
Shipping Expense	269	6	17 87			
267						
Operation of Trucks	372				345 73	
To distribute pro-						
portionately between incoming						
& outgoing freight the cost of						
truck operation for the						
month of Apr. 1914						
30						
Cost of R. Road Personal Cells Sold						
Finished Cells billed 2nd &	348		14 —			
Manufacturing Orders	516				13 97	
1870	516					03
4 4 cells & equipment						
shipped up sales month						
of Apr. 1914, as per detail						
in shipping record						
4 4 cells @ 349%			13 97			
Parts			.03			
30						
Cost Commr. Cells & Accessories	531		763 97			
" R. Road " " "	532		73 77			
" H. Hay & T. " " "	546		17 85			
" Renewals Commr. " "	344		14 19			
" " R. Road " "	348		22			
Pottery Assembling Expense					369 50	
To distribute Cost of Cells						
sold: various classes with						
cost of assembling cells						
into batteries month of						
April 1914.						

| | | |

May 1914

30

Depreciation of Plant Equip. 37 — 385.798
Reserve for Depreciation Plant & Eq. 318 — 385.798
To depreciate Plant Equipment by 1/10 of its total value as shown on financial statement 4-30-14

Patterns & Drawings	25,000.00	
Mach. & Tools Eq.	79,960.36	
Equip. Outside	7,195.41	
" Nonpaid	419.00	
" Salesman & Depot Exhibits	1,215.19	
	108.68	
Office Furn. & Fix.	10,175.79	
Auto. Charging " Outside	995.19	
Auto. Charging Station	1,086.40	
Motor Vehicle	1,599.90	
	127,046.70	
1/10 of 1/9 of 127,046.70	3,857.98	

30

Insurance
Manufacturing Orders 170 / 556 — 15 — 9 75
Service Dept. Expense 207 — 5 75
10-1
To credit a/c 4160 with charge for repairs to V.A. cells for Ranch & Ring & a/c 10-1 with labor for connection with battery from which these two cells were taken. R.O. 41708
Inv. 14-4-664

May 1914

30

Insurance
Sales Commn. Orders & Accts. 170 / 556 — 7 60 — 7 60
Ad
To correct error in first entry on page 178 of this journal
entry 60 Lincoln @ 1.00 less 10% + exp. 1170.00
Bal. Dr. 1185.60
7.60

31

Profit & Loss
Auto. Charging Station 341 / 209 — 319 35 — 319 35
To change Profit & Loss with Sale of the Sales of Auto Charging Station sold to J.A. Edison, Inc. for 1/4 of Book Value: see Inv. 14-5-630

31

Work in Progress 67 E — 43 01
Factory Expense 160 E — 149 75
17-5 — 87 ✓
14-5 — 46 ✓
15-3 — 146.93 ✓
19-3 — 96.99 ✓
✓ Accounts Payable J.A. Edison Inc. 119 — 192 76
✓ To credit J.A. Edison Inc. for 192,588 gallons water used from wells on Islands in Ore. during month of May 1914 — billed and under date of June 1914 — This entry to be cancelled in June 1914 see page 200 of this journal

J.A.E. Inc. i.r. above 192,000 gals. 4/21/10

May 1914

31
Manufacturing Orders x 1257 — x — 7.84

Manufacturing Orders x 3331 — x — 7.84

To correct error in distribution of No. 14-7-188 Bric R.R. Co.

31
Profit & Loss
Finished Cells Filled 1st Cl. 341 — 38.14
Finished Cells Filled 2nd Cl. 76 — 38.15
Finished Cells Filled 1st Cl. 118 — 76.29
8 B4 cells 56.49
7 A6 " 19.80
To credit Finished Cells Filled 1st Cl. with 8 B4 cells + 7 A6 cells returned Cr. Cr. mr. 14-5-71 R.R.
8 B4 cells @ 7.06¼ 56.49
7 A6 " @ 2.83¼ 19.80
b961-1097-7113

31
Profit & Loss
Finished Cells Filled 2nd Cl. 341 — 81.05
Finished Cells Filled 2nd Cl. 76 — 81.05
Finished Cells Filled 1st Cl. 117 — 162.10
10 B4 cells
To credit Finished Cells Filled 1st Cl. with 10 B4 cells returned on Cr. mr. 14-5-72 R.R.
10 B4 cells @ 16.21¼ = 162.10
1257

31
Cost of R. Road Cells Sold 584 — 50.17
Cost
Manufacturing Orders 516 — 50.17
1870
To correct error in pricing sales month of Apr. 1914
33 Floating Force Transformers @ .8974¼ .90
should be " .8974¼ 29.61
29.31
33 Floating Force Transformers @ .897 .81
should be " .897¼ 29.87
29.81
50.17

May 1914

31
Cost Comm. Cells Sold 581 — 2443.10
Finished Cells Bill. 1st Cl. 118 — 2103.32
Manufacturing Orders 516 — 339.78
1807 177.37
1870 162.41
B-cells + equipment shipped month of May 1914 for sales as per detail in shipping record.
67 B cells @ 2.49¼ 2103.32
Drums 177.37
Parts 162.41

31
Cost of R. Road Cells Sold 584 — 2548.98
Finished Cells Bill. 1st Cl. 117 — 1823.35
Manufacturing Orders 516 — 7.63
1807 61.51
1870 11.17
B-cells + equipment shipped for sales month of May 1914, as per detail in shipping record
73 B cells @ 2.49¼ 1823.35
Drums 61.51
Parts 11.17

31
Cost Comm. Dunnage Cells Sold 344 — 1.26
Finished Cells Bill. 2nd Cl. 36 — 1.25
Mfg Orders 516 — .01
1870
B-cell + equipment shipped for sales month of May 1914, as per detail in shipping record
1 B-cell @ 1.25
Parts .01

May 1914

31									
Cost Comm. Cells Sold	521			3183	96				
Finished Cells Fill. 1st Cl	118						7314	03	
Mfg Orders Closed	124						1089	76	
Mfg Orders	516						38	07	
1807	271.37								
1870	159.35								
B4 cells + equipment shipped after sales month of May 1914, as per detail in shipping record									
521 B4 cells @ 405½	314.03								
124 B4 " 124 @ 405½	1,089.76								
Freight	271.37								
Parts	159.35								
31									
Cost Comm. Renewal Cells Sold	544			447	19				
Finished Cells Fill. 2nd Cl	26						367	09	
Manufacturing Orders	516						80	10	
1807	407.82								
1870	39.62								
B4 cells + equipment shipped after sales month of May 1914, as per detail in shipping record									
181 B4 cells @ 202½	367.09								
Freight	407.48								
Parts	39.62								
31									
Cost H. Lighting Cells Sold	546			78	70				
Finished Cells Fill. 1st Cl.							78	70	
Manufacturing Orders	516								
1807	75.80								
1870	2.40								
To change Cost of H. Lighting Cells Sold - "B6 type" with cost of equipment shipped month of May 1914, as per detail in shipping record									
Freight	75.80								
Parts	2.40								

May 1914

31									
Cost Comm. Cells Sold	521			943	50				
Finished Cells Fill. 1st Cl	118						883	94	
Mfg Orders	516						59	56	
1807	343.70								
1870	254.86								
A4 cells + equipment shipped after sales month of May 1914, as per detail in shipping record									
1751 A4 cells @ 506½	883.94								
Freight	343.70								
Parts	254.86								
31									
Cost H. Lighting Cells Sold	546			314	87				
Finished Cells Fill. 1st Cl	118						296	55	
Manufacturing Orders	516						18	27	
1807	9.99								
1870	8.28								
A4 cells + equipment shipped after sales month of May 1914, as per detail in shipping record									
47 A4 cells @ 506½	296.55								
Freight	9.99								
Parts	8.28								
31									
Cost R. Prod. Cells Sold	529			819	07				
Finished Cells Fill. 1st Cl	118						741	01	
Manufacturing Orders	516						78	06	
1807	58.26								
1870	19.80								
A4 H cells + equipment shipped after sales month of May 1914, as per detail in shipping record									
147 A4 H cells @ 506½	741.01								
Freight	58.26								
Parts	19.80								

May 1914

31					
Cost H. Light Cells Sold	516	711	9	94	
Finished Cells Bill 1st	118				1059 37
Manufacturing Orders	516				90 57
1807	47.06				
1870	43.51				
Ab cells + equipment shipped ap sales month of May 1914 as per detail in shipping record 728 Ab cells @ 99 9/10					1059.37
Frays					47.06
Parts					43.51

~~Cost of Comm. Renewal Cells sold~~
~~Finished Cells Bill 1st~~
~~Manufacturing Orders~~
~~1870~~
~~Ab cells + equipment shipped ap sales month of May 1914 as per detail in shipping record~~
~~Ab cells @~~
~~Parts~~

Acc 1 transfer page 177

31					
Cost Comm Cells sold	531	2466	8	40	
Finished Cells Bill 1st	118				3579 80
Manufacturing Orders	516				104 60
1807	587.06				
1870	517.54				
Ab cells + equipment shipped ap sales month of May 1914 as per detail in shipping record. 7381 Ab cells @ 99 9/10					3579.80
Frays					587.06
Parts					517.54

May 1914

31					
Cost Comm. Cells sold	531	11	96	39	
Finished Cells Bill 1st	118				11231 16
Manufacturing Orders	516				731 73
1807	395.89				
1870	335.34				
Ac cells + equipment shipped ap sales month of May 1914 as per detail in shipping record 865 Ac cells @ 12 9/10					11231.16
Frays					395.89
Parts					335.34

31					
Cost Comm. Renewal Cells sold	344	17	87	99	
Finished Cells Bill 1st	118				17846 46
Mfg Orders	516				41 53
1807	20.00				
1870	21.53				
Ac 8 cells + equipment shipped ap sales month of May 1914 as per detail in shipping record Ac 8 cells @ 12 9/10					17846.46
Frays					20.00
Parts					21.53

31					
Cost R. Road Cells sold	532	2	19	08	44
Finished Cells Bill 1st	118				20815 53
Manufacturing Orders	516				1892 91
1807	1043.46				
1870	849.45				
Ag 4 cells + equipment shipped ap sales month of May 1914 as per detail in shipping record 1559 Ag 4 cells @ 13 36/100					20815.53
Frays					1043.46
Parts					849.45

May 1914

31											
Cost Comm.	Renewal Cells Sold	344			3400	70					
	Diminished Cells Sold 1st cl	118							3708	56	
	Manufacturing Orders	516							147	14	
	1807		94.50								
	1870		97.64								
	A 8H cells + equipment										
	Shipped after sales month										
	of May 1914, as per detail										
	in shipping record										
	7 of A 8H cells @ 1336 lbs										
	Freight		94.50								
	Parts		97.64								
31											
Cost R. Road	Cells Sold - Renewals	348				175					
	Diminished Cells Bill. 1st cl	118							173		
	Manufacturing Orders	516							07		
	1870										
	A 8H cells + equipment										
	Shipped after sales month										
	of May 1914, as per detail										
	in shipping record										
	1 A 8H cell @										
	Parts										
31											
Cost Comm.	Cells Sold	531			6036	70					
	Diminished Cells Bill. 1st cl	118							7895	79	
	Manufacturing Orders	516							140	91	
	1807		70.102								
	1870		70.81								
	A 10 cells + equipment										
	Shipped after sales month										
	of May 1914 as per detail										
	in shipping record										
	100 A 10 cells @ 1600 lbs										
	Freight		70.10								
	Parts		70.81								

May 1914

31											
Cost Comm.	Renewal Cells Sold	344			1738	57					
	Diminished Cells Bill. 1st cl	118							1160	71	
	Manufacturing Orders	517							77	86	
	1807		39.181								
	1870		38.681								
	A 1V cells + equipment										
	Shipped after sales month										
	of May 1914, as per detail										
	in shipping record										
	60 A 1V cells @ 1950 lbs										
	Freight		39.18								
	Parts		38.68								
31											
Cost Comm.	Renewal Cells Sold	344			33	41					
	Diminished Cells Bill. 1st cl	118							16	09	
	A 10 cell										
	Diminished Cells Bill. 2nd cl	116							17	27	
	7 A 10 cells										
	Manufacturing Orders	517								05	
	1870										
1st cl.	1 A 10 cell @ 1600 lbs.		16.09								
2nd	7 A 10 " " 1600 lbs		17.27								
	Parts		.05								
	A 10 cells + equipment										
	Shipped after sales month of										
	May 1914, as per detail										
	in shipping record										
31											
Cost Comm.	Cells Sold	531			4931	47					
	Diminished Cells Bill. 1st cl	118							4673	87	
	Manufacturing Orders	517							288	60	
	1807		151.341								
	1870		137.26								
	A 1V cells + equipment										
	Shipped after sales month										
	of May 1914, as per de-										
	tail in shipping record										
	7 of A 1V cells @ 1950 lbs										
	Freight		151.34								
	Parts		137.26								

May 1914

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May 1914

31					
Cost R. Road Cells Sold	539		1609.17		
Finished Cells Bill. 1st Cl	118				59467
Manufacturing Orders	517				3255
1807	18.974				
1870	13.281				
95 Bbh cells + equipment shipped as sales month of May 1914, as per detail in shipping record					
95 Bbh cells @ 60½	57.47				
Tags	14.77				
Parts	17.78				
31					
Cost R. Road Cells Sold	539		2868.80		
Finished Cells Bill. 1st Cl	118				2686.21
Manufacturing Orders	517				182.59
1807	109.78				
1870	72.81				
46 Hcells + equipment shipped as sales month of May 1914, as per detail in shipping record					
46 Hcells @ 107½	2686.21				
Tags	109.78				
Parts	72.81				
31					
Cost of Filling Barrels Sold	360		283.70		
Manufacturing Orders	517				283.70
1870					
35 Filling Barrels shipped as sales month of May 1914, as per detail in shipping record					

May 1914

31					
Finished Cells Billed 1st Cl	118		56.49		
Manufacturing Orders	516		07		
1870					
Cost Comm. Cells Sold	531				56.56
4 cells + equipment returned as sales month of May 1914, as per detail in shipping record					
4 cells @ 106½	56.49				
Parts	.07				
31					
Finished Cells Billed 1st Cl.	118		3.49		
Manufacturing Orders	516		01		
1870					
Cost Comm. Petroleum Cells Sold	348				3.50
1 cell + equipment returned as sales month of May 1914, as per detail in shipping record					
1 cell @	3.49				
Parts	.01				
31					
Finished Cells Billed 1st Cl.	118		385.00		
Manufacturing Orders	516		23.95		
1807	9.50				
1870	14.45				
Cost Comm. Cells Sold	531				408.95
34 cells + equipment returned as sales month of May 1914, as per detail in shipping record.					
95 Bbh cells @ 105½	385.00				
Tags	9.50				
Parts	14.45				

31					
Finished Cells Filled p.t.d.	118		17.49		
Manufacturing Orders	516	G	.186		
1807 1.10					
1870 .76					
Cost Comm. Cells Sold	531			14.35	
B-cells + equipment returned after sales month of May 1914, as per detail in shipping record					
5 B-cells @ 2.87½	17.49				
Scrap	1.10				
Parts	.76				
31					
Finished Cells Filled p.t.d.	118		27.77		
Manufacturing Orders	516		23.73		
1807 4.44		G			
1870 19.29					
Cost Comm. Cells Sold	531			251.45	
A6 cells + equipment returned after sales month of May 1914, as per detail in shipping record					
25 A6 cells @ 1.90½	27.77				
Scrap	4.44				
Parts	19.29				
31					
Finished Cells Filled p.t.d.	118		16.09		
Manufacturing Orders	516	G	.02		
1870					
Cost Comm. Cells Sold	531			16.11	
A10 cell + equipment returned after sales month of May 1914 as per detail in shipping record					
1 A10 cell @	16.09				
Parts	.02				

31					
Manufacturing Orders	516	G	10.75		
1870					
Cost Filling Outfits Sold	364			10.75	
1 Filling Outfit returned after sales month of May 1914, as per detail in shipping record					
31					
Manufacturing Orders	516	G	4.-		
1870					
Service Dept. Expense	607	G		4.-	
Parts 70-3 returned by Inspectors month of May 1914, as per detail in shipping record					
31					
Manufacturing Orders	516	G	20.63		
1807 15.20					
1870 5.43					
Trade Goods	400			20.63	
Invoice misc. Parts returned after sales month of May 1914, as per detail in shipping record					
Scrap					
Parts					
31					
Manufacturing Orders	516	G	35.501		
1807 79.01					
1870 37.83					
6078 38.17					
Cost of Parts Sold	364			35.501	
Scrap misc. parts & solution returned after sales month of May 1914, as per detail in shipping record					
Scrap 79.01					
Parts 37.83					
Solution 38.17					

May 1914

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May 1914

31
Research Dept Expense 380 Ry 11139
15-6
Manufacturing Orders 517 C 11139
1870
Misc. parts issued
for Research Dept. month
of May 1914. as per detail
in Shipping record

31
Shipping Expense 389 Ry 77183
15-5
Manufacturing Orders 517 C 77183
1870 3.00
6078 13.79
7408 6.10
Misc. parts, solution
+ electrolyte shipped
month of May 1914 to
replace parts lost in
transit detailed in Ship. record
Parts 3.00
Solution 13.79
Electrolyte 6.10

31
Factory Expense 380 Ry 866
15-6
Manufacturing Orders 517 C 866
1870 6.37
6078 7.34
Misc. parts + solution
shipped month of May 1914
to replace defective parts, as
per detail in Shipping
record
Parts 6.37
Solution 7.34

May 1914

31
Mass Goods 380 671.79
Finished Cells Billed 1st d 118
50 A6 cells @ 99.9% 53.64 57.517
10 B4 " " 105.5% 10.53
Finished Cells Billed 2nd d 26 9.74
1 A4 cell @ 3.49
5 B7 " " 135% 6.75
Manufacturing Orders 517 C 86.38
1807 77.81
1870 63.39
7766 .18
Cells + equipment
shipped month of
May 1914 free of charge
to customers as per det.
detail in shipping
record
1st d { 50 A6 cells @ 99.9% 53.64
10 B4 " " 105.5% 10.53
2nd d { 1 A4 " " 3.49
5 B7 " " 135% 6.75
Drays 77.81
Parts 63.39
Estalite .18

30
Reserve for Bad Debts 310 37.09
Manufacturing Orders 517 Ry 37.98
4490
Finished Cells Bill. 2nd d 26 3.49
1 A4 cell @
Factory Expense 389 Ry .60
15-5
To charge "Reserve
for Bad Debts" with
cost of Repairs made
for which credit was
refused to Pay

| | | |

31

Finished Cells Filled

Finished Cells Asm	118	9849.430		
Finished Cells Asm	119		9383.513	
Manufacturing Order	517		465.917	

bore

To charge Finished Cells Filled with Cells filled with electrolyte during month of May 1914

1911 Q4	@ 681.59	= 8,754.59	@ 75½	= 351.19	8405.76	
159 Q4H	" 604.96	= 1,066.96	" 95½	= 58.61	1117.97	
161 Q5	" 814.10	= 2,508.94	" 95½	= 155.16	2663.95	
1910 Q6	" 945.20	= 26,583.01	" 95½	= 1,628.30	27,911.31	
146 Q6H	" 962.30	= 1,417.39	" 56½	= 81.76	1499.09	
1119 Q8	" 1797.38	= 13,896.06	" 56½	= 1,051.34	14,947.40	
1961 Q8H	" 1782.65	= 24,575.98	" 94½	= 1,451.34	25,997.47	
197 Q10	" 1597.40	= 3,008.14	" 95½	= 192.81	3,158.45	
3 Q10H	" 1551.00	= 46.53	" 94½	= 2.97	49.50	
190 Q12	" 1837.75	= 3,490.93	" 94½	= 165.30	3,656.09	
1 Q12H	" 1859.71	= 132.04	" 115½	= 7.84	139.88	
1406 P8	" 1792.19	= 582.67	" 95½	= 27.96	610.58	
603 P8H	" 1741.41	= 1,455.70	" 95½	= 78.39	1534.09	
596 P6	" 1723.45	= 2,404.71	" 95½	= 128.37	2533.08	
458 P6H	" 1703.39	= 1,849.19	" 95½	= 99.00	1948.19	
1414 P4	" 1566.98	= 805.70	" 95½	= 54.08	859.78	
140 P4H	" 1582.89	= 81.39	" 95½	= 4.88	86.27	
		49,195.19		3,195.98	52,391.17	

31

Finished Cells Filled "In Tops"

Fin. Cells Asm "In Tops"	137	97.71	
Fin. Cells Asm "In Tops"	136		96.53
Manufacturing Order	517		1.18

bore

To charge Finished Cells filled "In Tops" with "In Tops" cells filled with electrolyte in month of May 1914

71 Ins 8 cells @ 135½ = 96.53 @ 1½ = 1.18 97.71

31

S.A. Edison, Inc Laboratory

Apr Receivables	446	2.40	
	14		2.40

Omit charge

To correct error in distributing Inv. 14-4-94 in the analysis of sales

31

Apr Payables

Apr Receivables	418	15.75	
	14		15.75

To correct error in distributing Inv. 14-4-83 L in the analysis of sales

31

Apr Payables

Apr Receivables	418	5.25	
	14		5.25

To correct error in distributing Inv. 14-4-835 in the analysis of sales

31

Edison Chemical Works

Apr Receivables	16	51	
	14		51

To correct error in distributing Inv. 14-4-933 in the analysis of sales

31

Cost Comm. Cells & Assem

" R. Pond " " "	537	196.97	
" H. Lingit " " "	539	89.55	
" Renewal " " " Comm	540	8.75	
" " " " R. Pond	544	29.99	
	548	.07	
Factory Asm Expenses	368		324.78

To charge Cost of Cells sold "various classes" - with cost of manufacturing cells into factories month of May 1914

May 1914

31						
Manufacturing Order 3303	516	K		583		
Factory Expense 3308	460	K			583	
To correct error in distribution of Office Pay Roll No. 14-5-						

June 1914

30						
Fine Cost						
Manufacturing Orders 4344	406 / 510	E.	1878		806	
Fin. Cells Filled under 4466 cells.	46				1072	
To charge "Fine Cost" with cost of replacing 6 cells damaged by fire at our Chicago Branch. 4 cells repaired, 4 cells replaced. See R. O. 4443 " O. S. 3677 " No. 14-6-315 + 14-1-310 " Cash Receipts Page 158.						
30						
Sundries				10383		10383
Sales of Parts						
To transfer Sales of Parts with value of sales of misc. parts on the following invoices :- 14-4-445-6-7 14-6-547						
30						
Sales of Parts				6460		6460
Sundries						
To charge Sales of Parts with value of misc. parts returned to co. Invs. 14-4-138						
30						
Cost of Parts Sold						
Purchases Manufacturing Orders 1870						
To charge the Cost of Parts Sold with cost of parts shipped on invoicing Invs. 14-4-445-6-7 14-6-547 Price in 4-28-14 After 4-28-14						

30

Profit & Loss — 341 — 5567 ✓

Manufacturing Order — 518 — E — 5567 ✓

1860 — 3987.x
1890 — 1580.

Loss incurred in producing 60 cells at Tulsa for Th. Mc Pang East Orange on Repair Order 15371 - returned on file

30

Profit & Loss — 341 — 19400 ✓

Cred. Cells Filled 1st cl. — 116 — 19400 ✓

Manufactured Cells Filled 1st cl. — 118 — 388.00 ✓

- 17 Ah cells @ 101½ — 84.74
- 11 Ab " " 98½ — 108.64
- 4 Ab 8 " " 127.88½ — 51.54
- 15 Pb " " 42½ — 63.31
- 10 Pb 4 " " 20½ — 81.37

30 cells Manufactured Cells Filled 1st cl. with 17 Ah 11 Ab 4 Ab 8 15 Pb and 10 Pb 4 cells returned on cr. mr. 14-6-193. R.R. 4167-67

30

Profit & Loss — 341 — 623 ✓

Manufactured Cells Filled 1st cl. — 116 — 623 ✓

Manufactured Cells Filled 1st cl. — 118 — 17.46 ✓

5 Pb cells @ 3.49½ — 17.46

30 credit Manufactured Cells Filled 1st cl. with 5 Pb cells returned on cr. mr. 14-6-193 R.R. 4167

30

Accessories — 170 — 8992 ✓

Profit & Loss — 341 — 8992 ✓

30 charge Accessories with value of accessories sold in connection with Acc cells returned with Aba for Anderson Order 6679 B. Service 14-5-915-916-917

30

Profit & Loss — 341 — 6760 ✓

Accessories — 170 — 6760 ✓

30 credit "Accessories" with value of accessories returned with Ab cells returned with Ab cells Cr. Mr. 14-5-138

30

Accessories — 170 — 1391 ✓

Sales of Parts — 400 — 1391 ✓

30 credit Sales of Parts with value of accessories sold in connection with order 6679 B Mr. 14-6-547

30

Cost of Parts Sold — 364 — 1096 ✓

Manufacturing Order — 518 — E — 1096 ✓

1890

30 charge Cost of Parts Sold with cost of parts shipped on Inv. 14-6-547

June 1914

30

Suspense — 170 — 7771.65 ✓

Mfg Orders 518 — 14 14 08 ✓
7760
Finished Cells Filled rmd cl 26 — 3 48 54 ✓
65 Ah cells
Profit + loss 341 — 3 48 54 ✓
To close out credit
balance in Suspense
a/c - Charging 1897 14
Cells in the Orders 6673
Dividend Elec Car Co.
Inv. 14-7-1075-6-7 cr. 14-7-138
14-6-549

30

Manufacturing Orders — 7841
7-54
Manufacturing Orders — 7841
3331
To correct error in
Entry Inv. of 10.14-7-188

30

Manufacturing Orders × E — 7710 ✓
7549
Manufacturing Orders × E — 7710 ✓
3748
To charge c/a 7549
with 500 sq. ft. 713 lb. -
corrugated iron as per
Transf. of Prod. Order to
our Mr. A. E. Grass.
June 10. 1914. on file
713 lb. @ 3½ = 7-7.10

Void - Missing

June 1914

30

Profit + loss 341 — 335 79 ✓
Fin. Cells Filled rmd cl 76 — 335 78 ✓
Finished Cells Filled rmd cl 118 — 671 57 ✓
To credit Finished
Cells Filled rmd cl with
bills cells credited to
Franch + Lang Carriage
Co. on cr. inv. 14-6-140

30

Insurance — Insurance Unexpired 378 — 705 66 ✓
To charge Insurance 190 — 705 66 ✓
with proportion of in-
surance expiring month
of June 1914

30

Taxes — Taxes Accrued 268 — 48 77 ✓
To charge Taxes with 350 — 48 77 ✓
estimated proportion of
taxes accruing month
of June 1914

30

Interest on Funded Debt — Interest on Funded Debt 785 — 7500 — ✓
To charge Interest on 334 — 7500 — ✓
Funded Debt with interest
accruing for the outstanding
bonds of the company

30

Profit + loss 341 — 1000 — ✓
Reserve for Bad Debts 310 — 1000 — ✓
To charge Profit + loss
with 1000.00 to bad debts
of Lexington Gas Co.
month of June 1914

30

Depreciation of Plant Eqp. 3rv 3875.08 ✓
Reserve for Dep. Plant + Eqp 318 3875.08 ✓
30 depreciation Plant
+ Equipment for yr of 1914
of 10% total value as
shown on financial
Statement 5-31-14

Furniture + Drawings	75,000.00	
Mach. + Tools Eqp.	70,505.17	
Equip. Outside	1,797.31	
" Storage	1,119.00	
" Refrigerator Depart.	1,715.19	
Store fixt	108.68	
Off. Furn. + Fix.	10,175.50	
" Outside	1,555.31	
Motor Vehicles	1,086.40	
	175,017.51	

1% of 1% of 175,017.51 = 3875.08

30

Accommodation Purchases 151 100 ✓
Shipping Expense 339 100 ✓
15-6
30 correct error in
addition Analysis of Sales.
Comm. Sheet Shipping Exp.
14-5-156

30

Factory Exp + power 351 3585 ✓
15-6

Expenses for Prod. Depts. 310 391.14 ✓
Service Dept. Expense 407 719 ✓
10-6

Miscellaneous Orders 519 1,111.18
1,097 ✗
6.81 ✗
30 correct error in
Acct for material + Labor
used in making repairs
free of charge to customers
month of May 1914

30

Consignment Sales
A/c Receivable - Consign 347 48 — ✓
Russian Embassy 347 48 — ✓
30 cancel charge
to Russian Embassy for
8 Bv cells

30

Free Goods
Min. Cells Filled Indic. 400 10 — ✓
8 Bv cells 400 10 — ✓
30 charge "Free
Goods" with 8 Bv cells
given away free of
charge to Red Cross
Embassy
8 Bv cells @ 1.25% 10.00

30

Sales Goods
Depreciation of Plant Eqp.
30 credit Depreciation
of Plant + Equip. Plant
with difference between
cash received from
insurance companies
and actual loss incurred
in fire at our Chicago
warehouse - Cook
Co.

This entry will be made in July 1914 - See last entry on 5-31-14

30

✓ @ A/c Receivable 17 33 — ✓
✓ @ S.A. Edison, Inc.
Suspense 170 33 — ✓
30 correct entry on
page 30 of this journal.
Entry shows credit to Suspense in
place of S.A. Edison, Inc. as in
error was issued to S.A. E.
Inc. in May 1914 - see
inv. 14-5-188

June 1914

30

	At Para Plan	118	29 476		
	30				
	J. A. Edison Inc				
	Work in Progress	66			3301
	Acct 009				
	Factory Expense	761			28995
	Acct 14-5	3391			
	14-5	86			
	15-3	146 93			
	19-3	26 99			
	So reverse last entry on page 189 of this journal				
	30				
	Inner Goods	100	196 34		
	Merchandise Inventory Order	510			196 34
	To Charge Inner Goods with 30 Ah-10 cell due the things + + Air top stock shipped to Recor Puppet Prov. C. Inv. 13-14-009				
	30				
	Profit & Loss	341	296 78		
	Prim. Sec. Cells Filled rmd.	76	296 78		
	Prim. Cells Filled 1st cl.	118			592 56
	60 Ab cells				
	30 credit Prim. Cells				
	Filled with 60 Ab cells returned on cr. inv. 14-6-153 R.R. 1653 R				
	30				
	Profit & Loss	341	111 75		
	Prim. Sec. Cells Filled rmd.	76	111 75		
	Prim. Cells Filled 1st cl.	118			223 50
	55 Pb cells				
	30 credit Prim. Cells				
	Filled 1st cl. with 55 Pb cells returned on cr. inv. 14-6-179				

Now rmd entry on 5 x 25

June 1914

30

Profit & Loss	341	3421 91		
Prim. Cells Filled rmd.	76	2224 65		
Prim. Cells Filled 1st cl.	118		5665 56	
30 credit Prim. Cells				
Filled 1st cl. with cells returned by J. Morrison on R.R. 1592 & inv. & R.R. 1625 & 8 inv. on inv. 14-6-113 June 18 14				

Ok Charge to Sales

10 Pb cells @ 99 9/10	99.90	
17 Pb " " 106 2/3	68.08	
1 Pb " " 5 99 2/3	5.99	
34 Ah " " 101 2/3	38.68	
9 Ab " " 98 7/8	88.88	
5 Ab " 1288 2/3	64.43	
	566.56	

Charge Prim. Cells Filled rmd. to:—

19 Pb cells	36.14
13 Pb "	18.41
1 Pb "	7.90
30 Ah "	105.90
1 Ab "	34.57
1 Ab 8 "	19.33
and Profit & Loss with	224.65

difference between 1st & rmd class valuation on cells transferred to Prim. Cells Filled rmd. second full cost of 3rd class & scrapped cells as below

11 Pb cells @ 3 2/3	40.47	
4 Pb " " 106 2/3	16.75	
4 Ah " " 101 2/3	28.08	
1 Ab " " 98 7/8	19.75	
1 Ab 8 " " 1288 2/3	25.77	
	130.47	

Scrapped		rmd. class		Repaired	11.90
10 Pb cells	11 Pb 40.47	19 Pb	36.14	36.14	
1 Ab "	1 Ab 19.75	1 Ab	34.57	34.56	
5 Ab 8 "	1 Ab 8 25.77	3 Ab 8	19.33	19.33	
34 Ah "	38.68	4 Ah	28.08	30 Ah	105.90
17 Pb "	68.08	4 Pb	16.75	13 Pb	36.41
1 Pb "	5.99			1 Pb	7.90
	566.56		130.47		224.64

30

Profit & Loss — 341 — 70 93
Rnd. Cells Filled rnd. cl. — 76 — 70 93

Rm. Cells Filled 1st cl. — 119 — 40 64
10 Pat cells @ 4064 — 40 64
To credit Rm. Cells Filled 1st cl. with 10 Pat cells returned on w. inv. 14-6-99 R.R. 4653 + charge R. Cells Fill. rnd. cl. with rnd. class value + Profit & Loss with depreciation

30

Profit & Loss — 341 — 49 38
Rnd. Cells Filled rnd. cl. — 76 — 49 38

Rm. Cells Filled 1st cl. — 119 — 98 76
10 Pat cells @ 9876
To credit Rm. Cells Fill. 1st cl. with 10 Pat cells returned on w. inv. 14-6-99 R.R. 4653 + charge Rm. Cells Fill. rnd. cl. with rnd. class value + Profit & Loss with depreciation

30

Service Dept Expense — 10-4 — Mag — M — 3 33
Reserve for Bad Debts — 310 — 137 10
Bad Debt Expense — 561 — 49 83
1546

Manufacturing Orders — 518 — M — E — 183 76
4760
To credit Mfg 4760 for material + labor used in making repairs per charge — month of June 1914

30

Cost of Parts Sold — 364 — 77 77
Manufacturing Orders — 518 — E — 77 77
1872
To correct error in extending entries made up from Shipping Record - month of April 14 as follows:-

To A4 - 900-40 @ .47 ea — .94
Should be — 73.50
— 73.76

6 x A8 - 900-40 @ .88 ea — .55
Should be — 54.56
— 54.01
— 77.77

Plant & Equipment
4741

~~Plant & Equipment — Discharge q/v 4791 — Profit & Loss with one (1) 3/10 H.P. motor as per Service Ticket #1380 of 8-17-14~~

30

Oper. Sta. Sp. Gl. Int. + Pow. Supp. Corp. — 548 — 1 78
Reserve for Bad Debts — 310 — 1 78
To correct error in distribution of w. inv. 14-6-196

June 1914

30

Profit & Loss	341	1,471,791		
Suspense	170	7,185,70		
Manufacturing Orders 1760	518	E		7,926,99

To credit of 1760 with value of material, labor & expense of part in filling Sales Order 7501 Pg. 606 A4 cells converted into A6 cells. R Orders 1791 to 95 inc; and charge "Suspense" with value received for cells and Profit & Loss with difference between amount received and cost. See Invoices 146-183 - 184 and 5669 Detail on file

30

Suspense	170	174,87		
Cost of Parts Sold	464	8,65		174,87
Manufacturing Orders 1870	518	E		8,65

Parts sold in connection with 606 A4 cells converted from A4 cells. See above entry

June 1914

30

Accounts Payable	518	1,371,44		
Reserve for Edison Storage Battery Supply Co.	17	163,591,13		
S. A. Edison, Inc. Laboratory	406	19,531		
Edison Phonograph Works	556	471,85		
Aji "Rec." Consignment	139	148,746		
Edison Chemical Works	474	15,194,4		
	16	19,408,4		
Sales Commr. Cells & Access.	556			10,051,397
1060 A4 cells		11,557.60		
750 A4H "		7,700.00		
306 A5 "		3,986.80		
691 A6 "		9,543.60		
340 A6H "		5,440.00		
857 A8 "		16,998.01		
170 A8H "		1,184.		
868 A10 "		8,539.70		
177 A10H "		2,172.10		
750 A12H "		9,300.00		
885 B7 "		1,859.17		
8 B7H "		48.00		
1066 B4 "		9,153.10		
310 B6 "		2,674.40		
Sales R. Road Cells & Access.	563			10,935,14
6 A6H Cells		170.00		
1497 A8H "		34,892.78		
57 B7H "		317.00		
101 B4 "		697.76		
344 B4H "		1,864.00		
336 B6H "		3,131.60		
Sales A. Light. Cells & Access.	570			40,067,40
195 B7H Cells		657.80		
394 B4H "		2,433.60		
100 B6H "		878.00		
Sales Comm. Personal Cells & Access.	458			17,888,97
97 A4 Cells		587.75		
30 A6 "		377.37		
75 A8 "		498.38		
77 B7 "		50.67		
10 B4 "		30.40		
Sales of Parts	454			2,444,73
Shipping Expense 1914	509	E		76,73

Forwarded

June 1914

Forward

Manufacturing Orders	517		8169	47
Backlog on file				
Work in Progress	68		5847	77
4/0 057	58.85			
056	5899.92			
Sales of Parts	457		3547	94
190° Solution				
Sales of Filling Outfits	460		755	50
31 Outfits				
Manufacturing Orders	517		1347	13
466	1305.04			
456	4209.9			
Power Cleer	20		1548	0
Material & Supplies	20		3837	57
Sales No 8 Cells	57		770	
3 No 8 cells				
Sales No 8 Manuf Outfits	54		318	70
19 Outfits				
Misc Appr & Repairs	536		336	56
Accum Purchases	151		701	94
Sales & Leasing Equip.	54		179	57
Consign Mgmt Sales	480		1513	44
Sales of Scrap	460		30	67
Profit & Loss	241		713	71
Advertising Expense	345		7	
50-E				
Insurance	19		471	33
Factory Expense	461		819	
17-5				
Deferred & Obsolete Stock	19		507	18
Rent Received	470		83	33
Total - Night Eq. A.A.A.	598		10	00
Service Expense	497		194	34
10-1	117.94			
10-2	1736			
10-3	760			
10-4	61.59			

Distribution of Sales
month of June 1914.
See detail on file

June 1914

30

Sales Commercial Cells & Access.	556		6916	78
51 A4 cells	1916.58			
158 A6 "	7578.00			
9 A8 "	374.40			
60 A10 "	1798.40			
15 B2 "	360.00			
107 B4 "	4354.90			
1 B4H "	18.80			
6 B6 "	55.70			
Sales Comm. Renewal Cells Access.	558		35	40
1 A6 cell	17.00			
1 A10 "	19.80			
1 B2 "	3.60			
Sales of Parts	457		17	60
Royalties	547		44	70
Rebates for Paid Debts	310		11	15
Manufacturing Orders	517		45	54
4760				
Shipping Expense	589		33	
45-4				
Profit & Loss	341		6613	33
Accounts Receivable	14			
Page 115	718			
Distribution of credit in excess cells - month of June 1914				
30				
Sales of Parts	457		11184	
Manufacturing Orders	517		57	18
4760	17.89			
4574	39.29			
Shipping Expense	589		17	07
45-4				
Sales of Parts	457		15	70
190° Solution				
Sales of Accum. Purchases	151		65	40
Consignment Sales	480		5806	
Material & Supplies	47		1796	33
Manufacturing Orders	517		896	
4/0 4708 32.77	4/0 3154	1.00		
3965 476.98		39.74		
3818 .90		143.70		
3854		1.55		
Forward				

Forward 1,607.99

Expense pr. Bond Debs	310		7 48	
Rent & Taxes	341		50 89	
Factory Expense	361		5 14	
15-6		4.89		
25-7		.25		
Insurance	170		65 25	
Plant Equip. Outside	176		15 —	
Service Expense	400		83 09	
40-1		667.46		
2		147.73		
4		19.90		
Experimental Expense	412		7 74	
Administrating Expense	505		47 52	
50-5				
Accounts Payable	218			1,198 97
Reinsurance	17			1,447 78
Accounts Receivable - Consign	106			1,450 86
Edison Field Office	150			44 48
Edison Chem. Works	10			10 —
Edison Mfg. Supp. Co	116			94 39
				4,241 38
Distribution of credit				
inventories - misc. parts - month				
of June 1914				
30				
Cost Comm. Cells Sold:	55	11,207 14		
Fin. Cells Filled 1st cl.	119			959 61
Manufacturing Orders	518			161 13
1897		84.15		
1870		76.98		
385 Barrels & equip.				
mon. Shipped after sales				
month of June 1914, as				
per detail in shipping				
record				
385 Barrels @ 1914		959 61		
Trays		84.15		
Parts		76.98		

30

Cost Comm. Finished Cells Sold	344	7,171		
Fin. Cells Filled 2nd cl.	116		79 50	
Manufacturing Orders	518		71	
1870				
Barrels & equipment				
shipped after sales month				
of June 1914 as per detail				
in shipping record				
5 Barrels @ 1914		79 50		
Parts		.71		
30				
Cost Comm. Cells Sold	55	73 49		
Finished Cells Fill. 1st cl.	119		70 40	
Manufacturing Orders	518		3 03	
1897		1.40		
1870		1.63		
Barrels & equipment				
shipped after sales month				
of June 1914 as per detail				
in shipping record.				
8 Barrels @ 1914		70 40		
Trays		1.40		
Parts		1.63		
30				
Cost R. Pond Cells Sold	59	1,666 66		
Finished Cells Fill. 2nd	119		1,357	
Manufacturing Orders	518		34 09	
1897		26.42		
1870		13.47		
Barrels & equipment				
shipped after sales month				
of June 1914, as per detail				
in shipping record				
59 Barrels @ 1914		1,357		
Trays		26.42		
Parts		13.47		

June 1914

30						
Cost H. Light	Cells Sold	546		885 46		
	Fin. Cells Bill. 1st ol.	119			944 07	
	Manufacturing Orders	518	E		41 79	
	1807	70.95				
	1870	703.42				
	But cells & equipment shipped month of June 1914, as per detail in shipping record					
	125 But cells @ 7.56 3/4	944.17				
	Freight	7.95				
	Parts	41.84				
30						
Cost Comm.	Cells Sold	537		1848 09		
	Fin. Cells Bill. 1st ol	119			311 74	
	" " 1st m	174			111 76	
	Manufacturing Orders	518	E		558 89	
	1807	799.73				
	1870	704.16				
	60 78	57.00				
	But cells & equipment shipped month of June 1914, as per detail in shipping record.					
	146 But cells @ 7.06 3/4	311.74				
	340 But " " 3.46 1/2	1176.44				
	Freight	799.73				
	Parts	704.16				
	Collection	57.00				
30						
Cost Comm.	Rewound Cells Sold	544		70.11		
	Fin. Cells Bill. 1st ol	76			70.07	
	Manufacturing Orders	518	E		.04	
	1870					
	But cells & equipment shipped month June 1914, as per detail in shipping record					
	10 But cells @ 7.00 1/2	70.07				
	Parts	.04				

June 1914

30						
Cost R. Pond	Cells Sold	539		1150 70		
	Fin. Cells Billed 1st ol.	119			410 47	
	Manufacturing Orders	518	E		42 78	
	1807	70.61				
	1870	19.67				
	But cells & equipment shipped 1st ol month of June 1914, as per detail in shipping record					
	101 But cells @ 4.06 3/4	410.47				
	Freight	70.61				
	Parts	19.67				
30						
Cost R. Pond	Cells Sold	539		1148 83		
	Fin. Cells Billed 1st ol.	119			1043 83	
	Manufacturing Orders	518	E		105	
	1807	643.12				
	1870	42.69				
	But cells & equipment shipped 1st ol month of June 1914, as per detail in shipping record.					
	154 But cells @ 6.78 1/2	1043.83				
	Freight	643.12				
	Parts	42.69				
30						
Cost H. Light	Cells Sold	546		1736 71		
	Finished Cells Bill. 1st ol	119			1599 97	
	Manufacturing Orders	518	E		136 74	
	1807	77.37				
	1870	58.94				
	But cells & equipment shipped 1st ol month of June 1914, as per detail in shipping record					
	334 But cells @ 4.79 1/2	1599.97				
	Freight	77.37				
	Parts	58.94				

Cost Comm. Cells Sold	537	1935 94		
30				
Fin. Cells Filled 1st Cl.	119		1796 67	
Manufacturing Orders	518	E	139 27	
1807 89.99x				
1870 56.90x				
B6 cells + equipment				
Shipped after sales month of June 1914, as per detail in shipping record				
3 to B6 cells @ 598½	1796.67			
Scrap	89.99			
Parts	56.90			
Cost R. Road Cells Sold	539	7716 09		
30				
Fin. Cells Filled 1st Cl.	119		7008 97	
Manufacturing Orders	518	E	707.15	
1807 159.88x				
1870 56.87x				
B6 cells + equipment				
Shipped after sales month of June 1914, as per detail in shipping record				
306 B6 cells @ 596½	7005.97			
Scrap	159.88			
Parts	56.87			
Cost N. Sig. Lt. Cell Sold	540	6 09 04		
30				
Fin. Cells Filled 1st Cl.	119		5967	
Manufacturing Orders	518	E	142 04	
1807 75.80x				
1870 16.47x				
B6 cells + equipment				
Shipped after sales month of June 1914, as per detail in shipping record				
100 B6 cells @ 596½	596.8x			
Scrap	75.80			
Parts	16.47			

Cost Comm. Cells Sold	537	7967		
30				
Fin. Cells Filled 1st Cl.	119		7441 09	
Manufacturing Orders	518	E	527 13	
1807 533.52x				
1870 39.61x				
A4 cells + equipment				
Shipped after sales month of June 1914, as per detail in shipping record				
1600 A4 cells @ 10 10½	7441.09			
Scrap	533.52			
Parts	39.61			
Cost Comm. Temporal Cells Sold	344	3 [illegible] 06		
Finished Cells Full and Cl.	116		371 29	
Manufacturing Orders	518	E	77	
1870				
A4 cells + equipment				
Shipped after sales month of June 1914, as per detail in shipping record				
40 A4 cells @ 9 9½	371.29			
Scrap				
Parts	77			
Cost Comm. Cells Sold	537	1910 60		
30				
Fin. Cells Filled 1st Cl.	119		1817 38	
Manufacturing Orders	518	E	93 22	
1807 54.06x				
1870 44.16x				
A4 H cell + equipment				
Shipped after sales month of June 1914, as per detail in shipping record				
150 A4 H cells 7 9½	1817.38			
Scrap	54.06			
Parts	44.16			

Cost Comm. Cells Sold	30				
Fin. Cells Filled 1st cl.	53		16591.99		
Transportation Orders	119				5708.79
	518				81.70
1897	45.05				
1870	36.65				
A cells + equipment shipped after sales month of June 1914, as per detail in shipping record					
306 A cells @ 847½	5792.79				
Trays	45.05				
Parts	36.65				
Cost Comm. Cells Sold	30				
Fin. Cells Filled 1st cl.	53		6478.85		
Transportation Orders	119				6731.87
	518				744.19
1897	118.07				
1870	179.11				
A6 cells + equipment shipped after sales month of June 1914, as per detail in shipping record					
831 A6 cells @ 987½	6731.87				
Trays	118.07				
Parts	179.11				
Cost Comm. Renewal Cells Sold	30				
Finished Cells Fill. rnd. c/o	34		149.50		
Transportation Orders	518				139.39
					7.75
1870					
A6 cells + equipment shipped after sales month of June 1914, as per detail in shipping record					
26 A6 cells @ 536½	139.39				
Parts	.75				
Finished Cells Filled 1st cl.	119				9.88
1 A6 cells	9.88				

Cost Comm. Renew. Cells Sold	30				
Fin. Cells Filled rnd cl.	34		16.11		
Transportation Orders	77				16.08
	518				.03
1870					
A6 cells + equipment shipped after sales month of June 1914, as per detail in shipping record					
26 A6 cells @ 536½	16.08				
Parts	.03				
Cost R. Road Cells Sold	30				
Finished Cells Fill. 1st cl.	53		63.96		
Transportation Orders	119				61.09
	518				1.87
1897	1.64				
1870	1.73				
A6 cells + equipment shipped after sales month of June 1914, as per detail in shipping record					
6 A6 cells @ 1018½	61.09				
Trays	1.64				
Parts	1.73				
Cost Comm. Cells Sold	30				
Fin. Cells Filled 1st cl.	53		3507.43		
Transportation Orders	119				3357.87
	518				149.56
1897	84.77				
1870	64.79				
A6 A6 cells + equipment shipped after sales month of June 1914, as per detail in shipping record					
340 A6 A cells @ 987½	3357.87				
Trays	84.77				
Parts	64.79				

June 1914

30				
Cost Comm. Cells Sold	53	11	59	56
Finished Cells Fill. 1st cl.	119			94	78	81
" " Assembled	114			15	58	37
Manufacturing Orders	518			7	16	49
1907 89.79						
1909 945.06						
1910 788.73						
48 cells + equipment shipped after end of month of June 1914, as per detail in shipping record						
1 + 48 cells @ 1788.50	97	28	81			
1 + 48 " " 1911.50	15	58	37			
Trays			945.06			
Parts			88.73			
30						
Cost Comm. Repaired Cells Sold	344		169	65		
Finished Cells Fill. 1st cl.	16				169	75
Manufacturing Orders	518					90
1870						
48 cells + equipment shipped after end of month of June 1914, as per detail in shipping record						
1 + 48 cells @ 169.75						
Parts						.90
30						
Cost Comm. Cells Sold	53		1660	00		
Finished Cells Fill. 1st cl.	119				1581	18
Manufacturing Orders	518				78	82
1907						
1870						
48 cells + equipment shipped after end of month of June 1914, as per detail in shipping record.						
1 + 48 cells @ 1318.50					1581	18
Trays						00
Parts						78.82

June 1914

30							
Finished Cells Assembled	114			14	65	36	
1010 A4 cells	6767.71						
500 A4H "	3495.66						
446 A5 "	3195.72						
365 A6 "	2462.14						
140 A6H "	1323.31						
596 A8 "	6996.67						
1601 A8H "	19697.09						
140 A10 "	2109.38						
687 A12 "	12455.71						
330 A12H "	6019.04						
1700 B4 "	4705.57						
750 B4H "	3011.39						
140 B6 "	758.32						
780 B6H "	1546.09						
	70653.00						
Work in Progress	68				14	65	36
30 credit Work in Progress with cost of cells assembled month of June 1914							
30							
Cost R. Road Cells Sold	53		1188	76			
Fin. Cells Filled 1st cl.	119					197	37
Manufacturing Orders	518					15	55
1907 1001.18							
1870 154.37							
48 H cells + equipment shipped after end of month of June 1914, as per detail in shipping record							
1 + 48 H cells @ 1318.50	19.73	71					
Trays	1,001.18						
Parts	154.37						

June 1914

Finished Cells Filled	118	98	1358	
Dim. Cells Assembled	119			7451036
Manufacturing Orders	518			3903527
6078				

In charge Finished Cells Filled with cells filled with electric by the month of June 1914

	Mfg	Exec.	Total
115x Dry cells @	690.33x 99x.73 @ 34.00	33400	905631
549 Dry " "	687.15 × 1,948.09 " 37.00	1,749.13	1,5971.22
284 Dry " "	797.16 × 1,763.90 " 31.00	1,0766.17	
255 Dry " "	908.36 × 1,367.30 " 40.00	1,094.65	1,4965.95
140 Dry " "	945.44 × 1,323.31 " 58.00	78.40	1,401.71
404 Dry " "	1411.19 × 5,377.40 " 38.00	1,535.50	5,6355.40
1501 Dry " "	1,036.20 × 19,408.89 " 34.00	11,551.40	30,960.11
111 Dry " "	1514.49 × 3,349.04 " 37.00	161.33	3,508.35
404 Dry " "	1798.15 × 13,318.40 " 38.00	647.40	13,966.00
350 Dry " "	1,813.13 × 6,013.04 " 10.00	349.60	6,362.64
404 Bv " "	1,339.19 × 1,181.58 " 9.00	444.6	1,626.04
398 Bv " "	1,411.41 × 1,443.64 " 12.00	97.74	1,541.38
855 Bv " "	3,941.14 × 3,235.53 " 17.00	140.40	3,375.93
398 Bv " "	4,601.55 × 3,003.36 " 20.00	164.56	3,167.92
141 Bv " "	5,019.5 × 764.15 " 20.00	33.86	797.99
220 Bv " "	5,513.18 × 1,546.09 " 8.00	98.00	1,644.09
		14,51036	39,09527 98,81358

Cost Comm. Cells Sold				
Finished Cells Fill. 10 Rd.	53x	61,1580		
Manufacturing Orders	119			5889.95
	518			785.85
1897	154.51			
1870	131.94			

Dry cells & equipment shipped as sales month of June 1914, as per detail in shipping record.

360 Dry cells @ 1600 5/8 5889.95
Freight 154.51
Parts 131.94

June 1914

Cost Comm. Cells Sold				
Finished Cells Fill. 10 Rd.	53x	1,4491.75		
Manufacturing Orders	119			13686.07
	518			805.73
1897	459.95			
1870	345.78			

Dry cells & equipment shipped as sales month of June 1914, as per detail in shipping record

7,77 Dry cells @ 1845 5/8 13686.07
Freight 459.95
Parts 345.78

Cost Comm. Cells Sold				
Finished Cells Sold 10 Rd.	53x	5,1789		
Manufacturing Orders	119			5036.53
	518			751.36
1897	118.35			
1870	133.01			

Dry & cells & equipment shipped as sales month of June 1914, as per detail in shipping record.

750 Dry cells @ 7014 1/2 5,036.53
Freight 118.35
Parts 133.01

Cost Miners Dry Cells Sold				
Finished Cells Filled "M"	55x	7306		
Manufacturing Orders	13x			1797
	518			1036
1870				

As Miners Dry Cells shipped as sales month of June 1914 as per detail in shipping record

27 M 8 cells 1266 2/3 1797
Parts 1036

Cost M8 cell sold	550		509	
30 Dry Cells Filled Rec'd	134	E		4154
Manufacturing Orders	518			55
1807 .50				
1870 .05				
M8 cells + equipment shipped after sales month of June 1914, as per detail in shipping record				
30 M8 cells @ 15¼	454			
Trays	.50			
Parts	.05			
Cost Filling Outfits sold	360		25550	
30 Filling Outfits				
Manufacturing Orders	518	E		25550
1870				
30 Filling Outfits shipped after sales month of June 1914, as per detail in shipping record				
Finished Cells Filled rec'd	118		18694	
30				
Manufacturing Orders	519	E	1406	
1807	770 X			
1870	636 X			
Cost Comm. Cells sold	532			701
30 Dry cells + equipment returned after sales month of June 1914, as per detail in shipping record				
30 Dry cells @ 19¾	186.94			
Trays	7.70			
Parts	6.36			

Finished Cells Filled rec'd	30		1.25	
Manufacturing Orders	519	E	.01	
1870				
Cost Comm. Dry Cells sold	532			1.26
30 Dry cells + equipment returned after sales month of June 1914, as per detail in shipping record				
1 Dry cell @ 1.25½	1.25			
Parts	.01			
Finished Cells Filled rec'd	118		414.49	
30				
Manufacturing Orders	519		25.51	
1807	17.98 X	E		
1870	17.79 X			
Cost Comm. Cells sold	532			439.70
30 Dry cells + equipment returned after sales month of June 1914, as per detail in shipping record.				
30 Dry cells @ 14.66⅔	414.49			
Trays	17.98			
Parts	17.79			
Finished Cells Filled rec'd	118		34.77	
30				
Manufacturing Orders	519		1.37	
1807	1.79 X	E		
1870	1.08 X			
Cost Comm. Cells sold	532			37.14
30 Dry cells + equipment returned after sales month of June 1914, as per detail in shipping record				
30 Dry cells @ 1.19½	34.77			
Trays	1.79			
Parts	1.08			

June 1914

Finished Cells Filled 1st d.	118		358	01		
Manufacturing Orders	519	E		5	43	
1807	3.04					
1870	7.39					
Cost Comm. Cells Sold	534					363	44
64 cells + equipment returned after sales month of June 1914 as per detail in shipping record						
51 64 cells @ 1.01	358.01					
Trays	3.04					
Parts	7.39					
Finished Cells Filled 1st d.	118		1560	44		
Manufacturing Order	519	E		97	55	
1807	56.78					
1870	36.77					
Cost Comm. Cells Sold	534					1657	99
156 cells + equipment returned after sales month of June 1914 as per detail in shipping record						
156 cells @ 9.99	1560.44					
Trays	56.78					
Parts	36.77					
Finished Cells Filled 1st d.	118		115	97		
Manufacturing Order	519	E		14		
1870						
Cost Comm. Cells Sold	534					116	11
12 cells + equipment returned after sales month of June 1914, as per detail in shipping record						
12 cells @ 17.88	115.97					
Parts	.14					

June 1914

Finished Cells Filled 2nd d.	119		5	36		
Manufacturing Orders	519	E		01		
1870						
Cost Comm. Renew Cells Sold	344				5	37
1 cell + equipment returned after sales month of June 1914, as per detail in shipping record						
1 cell	5.36					
Parts	.01					
Finished Cells Filled 2nd d.	119		8	64		
Manufacturing Orders	519	E		02		
1870						
Cost Comm. Renew Cells Sold	344				8	66
1 10 cell + equipment returned after sales month of June 1914, as per detail in shipping record						
1 10 cell @	8.64					
Parts	.02					
Finished Cells Filled 1st d.	118		1137	94		
Manufacturing Orders	519	E		51	10	
1807	76.78					
1870	74.82					
Cost Comm. Cells Sold	534				1188	44
60 air cells + equipment returned after sales month of June 1914, as per detail in shipping record.						
60 air cells @ 1.895	1137.94					
Trays	76.78					
Parts	74.82					

30
Fine Cells Billed "In Equip"
Manufacturing Orders

	197	605	✓
	519	496	✓

1870 Cost Miners Outfits Sold 556 — 8.51
To correct error in distr. inv. 14-6-131 for two - x - Outfits
4 Mr. cells @ 1.50 — 6.05
1 Ground plate —
x " " Screw —
x Pile Unit 1.62 — .06
1 Contact Assem. — .96
x Contact Unit group 8.62 — .19
1 Reflector — 1.53

30
Sales Miners Outfits Complete
Edmonds Stor. Batt. Supp. Co.

	50	70	✓
	556		73 ✓

To correct error in distr. inv. 14-6-131
x Outfits

Sales of Parts. 565 — 3.00 ✓

30
Manufacturing Orders

	519	150	✓

1870 Cost of Parts Sold 564 — 1.50
To correct error in distributing inv. 14-6-131
12 - x 6v Bulbs

30
A/c Receivable - Consignment
Consignment Sales

	476	73	✓
	487		73 ✓

To correct error in distributing Inv. 14-6-131

30
Cost of Parts Sold
Manufacturing Orders

364		1389	74 ✓
518			1389 74 ✓

1897 788.87 +
1870 1399.44 +
x796 39.49 +
6078 667.46 x

Lamps, misc. parts, carbolite & solution shipped after sale month of June 1914, as per detail in shipping record.

Lamps	788.87
Bulbs	1399.44
Carbolite	39.49
Solution	667.46

30
Free Goods
Unfinished Cells Billed 1st cl.
1 Pb cell

100		38	40 ✓
119			40 ✓

Unfinished Cells Billed 2nd cl.
5 Pb cells

117			1001 ✓
518			2435 ✓

1897 1.18 +
1870 17.61 +
4260 .81 +
4526 2.24 +
x796 .51 +

Cells, lamps, misc. parts, etc given away free of charge to customers month of June 1914

June 1914

30

Profit & Loss — 341 — 1 87

Manufacturing Orders — 518 — E — 1 87

1890

To credit a/c 1890 with 1 Pd & Feed Box as per detail in shipping record month of June 1914.

30

Reserve for Bad Debts — 310 — 7 05

Manufacturing Orders — 518 — E — 7 05

1890 — .01 — .77

6008

Trimmed Cells filled and cl. — 16 — 1 75

1 Pr cell

To charge Reserve for Bad Debt with misc. parts, repairs & cells for which customers refused to pay

30

Service Expense — 107 — 4 85

1-3

Manufacturing Orders — 518 — E — 4 85

1890

To charge Service Expense with misc. parts drawn by inspectors month of June 1914, as per detail in shipping record.

30

Operation Ofc In. El. Ht & Pow. Supp. Corpn — 308 — 11 17

Manufacturing Orders — 518 — E — 11 17

4060

Factory Expense — 161 — 1 18

15-5

To charge Oper. Ofc In. El. Ht. & P. Supp. Corpn. with repairs month of June 14, as per detail in shipping record.

June 1914

30

Factory Expense — 161 — 8 10

15-6

Trim. Cells filled and cl. — 16 — 8 10

1 Pr cell

Manufacturing Orders — 518 — E — 7 38

4060

To charge Factory Expense a/c 15-6 with equipment shipped month of June 1914, to replace defective equip.

30

Shipping Expense — 389 — 9 58

15-5

Manufacturing Orders — 518 — E — 9 58

1890 — 1.85

6008 — 4.16

7408 — 3.57

Misc. parts solution & dry electrolyte shipped month of June 1914, as per detail in shipping record - to replace goods lost in transit

30

Advertising Expense — 395 — 41

50-3

Manufacturing Orders — 518 — E — 41

1890

To charge Advertising Expense with misc. parts shipped month of June 1914, as per detail in shipping record

30					
Manufacturing Orders	517	E	11 05	✓	
1890 99.97 ✓					
7946 60 ✓					
6078 10.60 ✓					
Cost of Parts Sold	366				11 05 ✓
Misc. parts, solvite & solution returned on sales month of June 14 as per detail in shipping record					
30					
Manufacturing Orders	517	E	77 98	✓	
1893					
Service Expense	407				77 98 ✓
10-3					
Misc. parts returned by inspectors month of June 1914, as per detail in shipping record					
30					
Material & Supplies					
Accommodation Purchases	151		1 91	✓	
Discount	151		96	✓	
To correct error in distribution of 30 14-6-14 Van Dennend & Wainwright					1 87 ✓
30					
Factory Expense	461		5 37	✓	
15-6					
Misc. Cells Filled - Rad. el. 1 26 cell	17				5 26 ✓
Manufacturing Orders	518	E			01 ✓
1890					
Cell & Equipment shipped month of June 14 to replace defective cell as per detail in shipping record.					

30					
Cost of H. Rig Lighting Equip. Sold	586		1 03 17	✓	
H. Rig Lighting Equip. "A.G.A."	578				1 03 17 ✓
Home Rig Lighting Equipment shipped month of June 1914, as per sales, as per detail in shipping record					
30					
Factory Expense	461	E	7 70 17	✓	
15-7					
Shipping Expense	389	E	7 70 17	✓	
15-4					
Operation of Trucks to distribute parts from Tonawanda between incoming & outgoing freight. The cost of truck operation month of June 1914	37				5 40 34 ✓
30					
Cost Comm. Cells Sold	537		65 53	✓	
" R. Road " "	539		44 11	✓	
" H. Rig't " "	546		47 74	✓	
" Comm. Recv. " "	344		1 5 40	✓	
Battery Room Expense to charge Cost of Cells Sold" remove charge with cost of assembling cells into batteries month of June 1914	368		9 6 53		18 68 80 ✓
Cell Crating Dept.	50	E			6 75 77 ✓
[illegible]			193.81		
			192.69		
			9.51		
			15.60		
			76		

June 1914

30

Operation Rlo	30				
So. Bl. Ct. + P. Supp. Crin	578	5.180			
Hrvez, Wg. Ting By. A.A.A.	578			5.180	
So charged Oper. Rlo So. Bl. Ct. + P. Supp. Crin with difference between amount allowed on bower and the amount allowed in Jy. R. Stinson, Inc. see No. 14-6-467 also cr. error 17-17-757					
Credit by in to contractor 60.80					
" to " by J. R. Stinson 9.—					
51.80					

30

Oil Coating Dept.					
Factory Expense	502	140 07			
So correct error since posting No. 14-6-450 in the Abstract of Expenditures				140 07	

July 31, 1914

Manufacturing Orders "Final ledger only"	218	39 57			
Accrue Inoculation Purchases "Final ledger only"	151			39 57	
So correct error in posting No. 14-7-465 in the Abstract of Expenditures					

July 1914

Interest on Fund. Debt Accrued + Not Due	234	1500 00			
Matured Interest on Fund. Debt	238			1500 00	
So charge Interest in Funded Debt Accrued + Not Due with Matured Interest on Funded Debt accrued for 6 months ended June 30, 1914 on the outstanding bonds of the Company					

31

Insurance					
Insurance Unexpired	278	1988 87			
	197			1988 87	
So charge Insurance with proportion of Insurance expiring month of July 1914					

31

Taxes					
Taxes Accrued	268	4877			
	250			4877	
So charge Taxes with fe month proportion of Taxes accruing month of July 1914					

30

Interest on Funded Debt					
Interest on Fund D. Accru. + Not D.	234	2500			
	238			2500	
So charge Interest on Funded Debt with Interest accruing on the outstanding bonds of the company					

31

Profit + Loss					
Passing by Fund. Debt	241	1000			
	210			1000	
So charge Profit + Loss with $1000.00 to take care of automatic loss month of July 1914					

31

Depreciation of Plant & Equip. 318 — 39,050.09
Crediting for Depreciation of Plant & Equip. 318 — 39,050.09
To segregate Plant & Equipment by the 1st of 1910 of its total value as shown on financial statement of June 30 '14

Patterns & Drawings	15,000.00
Mach. & Tools, Equip.	194,468.16
Equip. Outside	1,307.91
" Leased	819.00
Furniture & Fixtures	1,715.19
Ex-Limits	108.60
Office Furn. & Fixtures	10,190.55
Outside	1,718.59
Misc. Accounts and Claims	1,066.00
	181,017.66
1/2 of 1% of 181,017.66	39,050.09

30

Mrs. A. Edison, Pleg. Acct. 130 — 737.10
Mrs. A. Edison 116 — 737.10
To correct error in distributing services in the analysis of sales, April 1914

Inv. 14-4-189	737.10
" 14-4-200	716.00
	737.10

31

Mrs. A. Edison, 116 — 19.78
Accounts Receivable 117 — 19.78
To correct error in distributing Inv. 14-4-9 in the analysis of Sales

31

Shipping Expense 389 — .15
To Freight Expense 396 — .15
To correct error in posting No. 14-4-364 in the Abstract of Expenditures

31

Mrs. A. Edison, Pub. 116 — 1.50
Accounts Receivable 117 — 1.50
To correct error in distributing Inv. 14-5-668 in the analysis of Sales

31

Manufacturing Orders 1872 — X — 77719 ✓
Manufacturing Orders 1870 — X — 77719 ✓
To charge off stock with price paid to used in making repairs at our Chicago Branch from Mar. 1st 1914 to June 30th 1914 as per Invoices 14-4-188 - 14-4-189 - 14-5-478 and 14-6-561

March	790.89
April	755.58
May	1394.71
June	1019.71
	4960.89

30

Manufacturing Orders 1866 — 518 — 7710
Manufacturing Orders 1869 — 519 — 5684
Factory Expense 15-3 — 561 — 1526
To charge off stock with 1018.6 lbs. electrolytes and 1017.5 Kmtt. current representing the amounts used by Repair Dept. during month of May '14 as per the Field on Repair Orders

1018.6 lbs. elec @ .0558 =	5684
1017.5 Kmtt curr. " .015 =	1526
	7710

July 31, 1914

31 Manufacturing Orders x-60	518	L	380 74			
Manufacturing Orders 60 x 8	519	L			306 89	
Factory Expense 15-3	761	L			73 41	
To charge dr x-60 with 5198.1 lbs. electrolyte and 1894.3 Knot. current representing the amounts used by Repair Dept. during month of July 1914 as per detail on Repair Orders. 5198.1 lbs. elec @ .0588 = 306.89; 1894.3 Knot. cur. .015 = 73.41; 380.74						
31 Manufacturing Orders x-60	518	L	777 97			
Manufacturing Orders 60 x 8	519	L			773 70	
Factory Expense 15-3	761	L			4 47	
To charge dr x-60 with 3193.6 lbs. electrolyte and 1894.5 Knot. current representing the amounts used by Repair Dept. during month of June 1914 as per detail on Repair Orders. 3193.6 lbs. elec. @ .0588 = 188.70; 1894.5 Knot cur. .015 = 4.47; 777.97						
Fire Loss	896		58 47		58 47	
Deprec. of Plant Equip. 30 credit Plant Equip. with difference between purchase received from Insurance Co. and actual loss incurred in fire at our Chicago Branch						

July 16 1914.

Accounts Payable	718		39			
Cash						39
To correct errors in footing of Acct Payable Column in Cash Disbursement book as follows:-						
#90 - July 12 1914.						
As shown	41980.72					
Should be	41982.71					
Reduction	.01					
#92 July 12 1914						
As shown	53721.00					
Should be	53722.00					
Addition	1.00					
Net	.39					
See entry on P. 173.						
39						
Plant Equipment 3493		X	L	771		
Plant Equipment 3496		X	L			771
To correct error in distribution of Vo. 13-2-311 as per memo. of Mr. Donahue of July 1-14						
31 Manufacturing Orders 3395		X	L	78 66		
Manufacturing Orders 3495		X	L			78 66
To correct error in distribution of Vo. 13-9-496 as per memo. of Mr. Donahue of 9-15-14						
31 Manufacturing Orders 3455		X	L	561		
Manufacturing Orders 3456		X	L			561
To correct error in distribution of Vo. 13-4-85 as per memo of Mr. Donahue dated 9/23/14						

July 1914

31

Profit & Loss — 341 — 10 13 18 — 10 13 18

Factory Expense — 761

31/8 (15-6)

To charge Profit & Loss with cost of Engineering & Reporting as required for changing over 8" Butts equipment to make 3/16" Tin Cans. This was originally charged to P. & L. & then transferred to F. Exp. (in error, as charges were in previous year to start in which Transfer was made, see J. 394 Mar 14)

31

Factory Expense — 701 — 33 35

15-6

Manufacturing Orders — 519 — 26 45

6848

Service Dept. Expense — 701 — 6 90

701.1 — 7.90

701.6 — 1.00

To charge a/c 15-6 with cost of refilling 60 cell Acid battery, property of Manhattan Products Co. The solution was not up to specific gravity 1.15 after two months service and 6 lbs. solution @ .0558 — 26.45

Carriage — 1.00

Labor — 7.90

31

Edison Storage Batt. Supply Co. — 706 — 600 — 600

Advances to Employees — 160

B. M. Cutting — 300.00

Bartram Smith — 300.00

To adjust to the books of Edison Stor. Batt. Supply Co. the cash advances now appearing on the books of E.S.B.S.Co.

August 1914

31

Expense — 170 — 11 41 50 — 11 41 50

Removal Tables H. Lighting Cells & Accs. — 1703

To credit "Tables H. Lig. Pt."

Removal Cells & Accessories with sales value of 100 A-4 cells sold to Robinson Gary & Sands Co. on our Mar. 14-5-859 & 14-8-160

31

Cost H. Light Removal Cells Sold — 3514 — 52 95 1

Unfinished Cells Filled 1st el — 119 — 473 64

60 A-4 cells

60 A-4 cells @ 106½ — 473.64

Unfinished Cells Filled 2nd el — 119 — 139 69

40 A-4 cells

40 A-4 cells @ 3.49½ — 139.69

Manufacturing Orders — 510 — 76 24

1801 — 29.80

1810 — 43.94

76 24

60 Cell Group @ 1½ — 29.80

8 A-4 Acm Lamp 8½ — .76

80 " Cell Cover 16½ — 13.93

19 " 8" Jumpers 14½ 1.88 — 27.88

1 " Tank — .16

1 " Wrench — .14

85.54

100 Rect Conn @ .015 — 1.50

6 Rect Cover @ .015 — .45

1.95

7.83

85.54

To charge "Cost H. Light Removal Cells Sold" with 100 A-4 cells & accessories shipped on our Inv. 14-5-859 & 14-8-160; and cost of testing 100 A-4 cells returned on RR. 5014-Cr. our 14-8-44, to determine class of scrap

31

Tables H. Lighting Cells & Accessories — 510 — 6 40 — 6 40 —

Expense — 170

To charge "Tables H. Lighting Cells & Accessories" with 100 A-4 cells returned by Robinson Gary & Sands Co. on our c. m. Inv. 14-8-44 RR 5014 — those cells tested & placed in 1st class stock — per memo. of Mr. Peck attached to R. Report

August 1914

31

Miscl. Red. Cells Filled 10 Cel 119 — 11 5 70

100 Pat cells

Manufacturing Orders 518 E — 78 68

1801

1810 — 15100 — 13580

Cost of fighting Cells Pidson — 442 39

To charges Trans. Sud.

Cells Filled 10 cel. with

100 Pat cells re-in Sud by

Pa. Sm. Sm. City & Suburb

Co. on Order of 14-8-22

R.R. Sodg. Pass Our

Sales Order 1054 B

100 Pat cells @ 15.70 — 1570

10 " 10 cell tray @ 1.50 — 15 10

7 " 1 gram Snap @ 1.50 — 11

80 " Cell Cover " 1.50 — 10 40

10 " Spec @ 14.50 — 145

700 " Pile Mark @ .35 — 1 57

1 05

1 05

31

Depreciation of Consignment Order

Miscl. Red. Cells Filled rnd. cl.

Manufactured Cells Filled 10 Cel

1 Ah H cell

To credit of Misc.

Cells with 1 Ah cell &

charge Misc. Cells Filled

rnd. cl. with rnd. cl.

Depreciation & depreciation

of Consignment Order

with depreciation. This

cell was originally con-

signed to Oregon Washing-

ton Co. on Inv. 14-4-22

and returned by them on

Cr. Inv. 14-8-100. Entered

Sales Order filed for same on

Inv. 14-8-709

August 1914

31

Factory Expenses of 1556 — 561 E — 3 69

Misc. Cells Filled rnd. cl. — 73 — 3 69

Miscl. Cells Filled 10 Cel 119 — 1 38

1 Ah H cell

To credit of Misc.

Cells Filled 10 cl. with

1 Ah H cell & charge

Misc. Cells Fill rnd. cl. with

rnd. cl. value & Factory

Exp. with depreciation

This cell was returned by

Oregon Washington R.R. & Nav.

Co. on Cr. Inv. 14-8-100

See our Sales Order 1091 B

Inv. 14-4-47 14-8-709 &

14-8-710

31

Manufacturing Orders 518 E — 7 16 93

4760

Manufacturing Orders 550 E — 7 16 93

Factory Expenses 561 E — 30 05

6028

15-3

To charges of 4760 with

3884.1 lb. electrolyte and

7003 Watt current repre-

senting the amounts used

by Repair Dept. during

month of Aug. 1914 as per

detail on Repair Orders

3884.1 lb. elec @ .0558 = 7 16 93

7003 Watt cur. " .015 = 30 05

31						
Profit + Loss	341	19	—			
Fire Equip. Insurance	109				19	—
To charge Profit + Loss with estimated proportion of fire equip. insurance expiring on Aug. 31, 1914 - this insurance on our N.Y. branch on progress - effective June 17, 1914						
This entry Ord. Insur. unclassified 3rd for Insur. < 1900 for Suds. See Entry p. 781						
31						
Interest on Fund. Debt	781	1500	—			
Int. on Fund. Deb. + Int. Acc.	734			1500	—	
To charge "Interest on Funded Debt" with interest accruing on the outstanding bonds of the Co.						
31						
Insurance						
Insurance Unexpired	718	1910	60			
To charge Insurance with proportion of Insurance expiring month of Aug. 1914	19			1910	60	
31						
Sales						
Sales Accrued	718	8877	—			
To charge Sales with estimated proportion of sales accruing month of Aug. 1914	750			8877	—	
31						
Profit + Loss	341	1000	—			
Recovery for Bad Debts	310			1000	—	
To charge Profit + Loss with $1000.00 in full case of estimated losses month of Aug. 1914						

31						
Depreciation of Plant + Eq.	377	39050	09			
Reserve for Deprec. of Plant + Eq.	318			39050	09	
To depreciate Plant + Equipment by 1/10 of 1% of its total value as shown on financial statement of June 30, 1914						
Patterns + Drawings		75000	00			
Mach. + Tools Equip		194814				
Equip. Outside		7309	91			
" Owned		21900				
" Salesmen's Depot.		1,115	19			
Tex + Gin Cit		108	68			
Off. Furn. + Fixt.		10,199	35			
"Motor" Aeroplane Outside		1,118	59			
"Motor" Aeroplane motor Farm		1,886	40			
		281,017	66			
1/10 of 1% of 281,017.66		39050	09			
31						
Experimental						
Manufacturing Orders	413	98	71			
5110	E					
1960						
To charge Experimental with cost of repairing battery returned by P.R. Bailey Co. Inc. on P.R. 4444				98	71	
31						
Experimental						
Fire Cells Filled + mod.	413	6	77			
1 Ag cell	77					
To charge Experimental with cost of one 1-1 Ag cell recapped. This cell was returned with on P.R. 4444 by P.R. Bailey Co. Inc. See Ord. above entry				6	77	

August 1914

31

Profit & Loss — 341 — 111 8 09
Finished Cells Filled 2nd cl. — 77 — 11 8 09
Finished Cells Filled 1st cl. — 119 — 7 3 6 14

5 84 cells 3595
70 86 700 19

So credit Fin. Cells filled 1st cl. with 5 84 + 70 86 cells returned on cu. mov. 14-1-8 R.R. 6461. 1099 · 2110 + Charging Fin. Cells filled 2nd cl. with 2nd cl. value + Profit & Loss with depreciation

584 @ 70% 3595
70 86 @ 100% 700 19

31

Profit & Loss — 341 — 18 0 07
Finished Cells Filled 2nd cl. — 77 — 18 0 73
Finished Cells Filled 1st cl. — 119 — 1 5 6 1 45

156 86 cells

So credit Fin. Cells filled 1st cl. with 156 86 cells returned on cu. mov. 1-54 - 1-59 - 1-55 R.R. 4506 + Charging Fin. Cells filled 2nd cl. with 2nd cl. value + Profit & Loss with depreciation

156 86 @ 1000% 1561 45

31

Profit & Loss — 341 — 70 14 4
Finished Cells Filled 2nd cl. — 77 — 70 14 3
Finished Cells Filled 1st cl. — 119 — 1 0 1 8 7

8 186 cells

So credit Fin. Cells filled 1st cl. with 8 186 cells returned on cu. mov. 7-83 R.R. 4685 + Charging Fin. Cells filled 2nd cl. with 2nd cl. value + Profit & Loss with depreciation

8 186 cells @ 585%

Tulu

See entry J-188 correcting error in expansion

August 1914

31

Profit & Loss
Finished Cells Filled 2nd cl.
Finished Cells Filled 1st cl.
So credit Fin. Cells filled 1st cl. with 5 84 cells returned on cu. mov. 14-1-164 R.R. 3 1 4 5 3 3 4
Charging Fin. Cells filled 2nd cl. with 2nd cl. value + Profit & Loss with depreciation
5 84 cells @

Tulu

Void

31

Profit & Loss
Finished Cells Filled 2nd cl.
Finished Cells Filled 1st cl.
80 68 cells
So credit Fin. Cells filled 1st cl. with 80 68 cells returned on cu. mov. 1-49 R.R. 4891
Charging Fin. Cells filled 3rd cl. with 2nd cl. value of 63 cells + Profit & Loss with depreciation. 63 6 2nd cl. 4 17 to 3rd cl.

Normalized	2nd cl	Depreciation
80 68 cells	17 80	63 88

Tulu

Void

Factory Expense 15-6 — 31 — 505

Transportation Orders 4914 — 505

So charging 9/15-6 with the cost of returns made to customers at our Chicago Branch — 9/ defective cells; month of Aug 1914

31

Profit + Loss — 34v — 51 60

Manufacturing Orders — 510 — £ — 51 60

1870

To Working material returned on R.R. 2506 of 10/18/13 No allowance made for profit. Credit noted in July 1914 - viz.

1.59 × 7.54
7.45 cell Tramp @ 93.9v
16.6" Sumpter w/ Tenn. " 11.9v
8.74" " " Tips " 8/
14.6 " reg. " 9/v
8 Tenn. Tips " 5.85v
51.60

31

Manufacturing Orders — 518 — £ — 9v

3559 Plant & Equipment — 14 — £ — 9v — See entry 5306

3550

To correct error in distribution of No. 3/31/14 13

31

Plant & Equipment, Outside — 16 — 1118 56

Manufacturing Orders — 510 — £ — 1118 56

3559

To charge Plant & Equipment with cost of material + labor to build one tip + to turn welding machine + the 4.5-ton carriages for gas use by the Electrical Branch as per memo. of Mr. Donahue

31

Profit + Loss — 34v — 690

Plant & Equipment — 14 — £ — 690

3550

To charge Profit + Loss with cost of plates for assembling grids. These are not of sufficient value to carry in Plant + Equipment + should be charged off to P.&L. at time Mar. 1913. as per memo. of Mr. Donahue

30

Operation Dr — 30 Bl. Dr. + P. Supp. Co. — 348 — 111 95

To profit + Loss — 341 — 111 95

3550 charge Operation with depreciation in value of 5513 + cells returned by Shenandoah Motor Car Co. on Cr. inv. 14-6-19 - this entry to correct error in last entry on Journal page 1700. as per memo. of Mr. Donahue

31

Factory Expense — 16v — £ — 578

15-6

Finished Cells billed and cl. 14 — 578

1 A6 cell

To charge Factory Expense with 1 A6 - rated Edison cell shipped by Edison Stor. Batt. Supply Co. (Cr. inv. 14-8-68) to Broadway Auto Co, Seattle Washington

31											
Factory Expense	76v	E			3	49					
15.6											
Furnished Cells Filled and Sd.	79								3	49	
1.84 cells											
So charge Factory											
Expense with 1.84 v and											
2. cell shipped to Mr. A.P.											
Ramsey by Edison Storage											
Batt. Supply Co. cr. inv.											
14-8-10											
31											
Profit & Loss	34v				133	75					
Furnished Cells Filled and Sd.	79				133	75					
Furnished Cell Filled 1st Sd	119								76	50	
70 1.84 cells											
So charge Profit & Loss											
with difference between											
70 1.84 @ 1.59 1/2 = 76.50	1st + 2nd class valuation										
on 70 1.84 cells returned											
for credit by the Factory											
Storage Battery Co. on											
R.R. 1858 - See cr. inv.											
14-8-54											
31											
Profit & Loss	34v				600	78					
Furnished Cells Filled and Sd.	79				300	78					
Furnished Cells Filled 1st Sd	119								600	56	
60 A6 cells											
So charge Profit & Loss											
with difference between											
See 1st entry page	1st + 2nd class valuation										
76 this journal	on 60 A6 cells returned										
	by Horn + Hendart on										
	R.R. 5149 - See cr. inv.										
	14-8-19										
	60 A6 cells @ 10.00 1/3 = 600.56										

31											
Reserve for Bad Debts	310				148	97					
Manufacturing Orders	500	E							148	97	
4160											
So charge Reserve											
for Bad Debts with cost											
of repairs made for											
of charge to customers											
as per memo. of Mr. Trade											
month of July 1914											
31											
Factory Expense	76v	E			404	10					
15.6											
Manufacturing Orders	500	E							404	10	
4160											
So charge Factory											
Expense with cost of											
repairing defective											
cells free of charge to											
customers as per memo.											
of Mr. Trade. month of											
July 1914											
31											
Accounts Payable	118				1	66					
Accounts Receivable	17								1	66	
So correct error in											
distributing Inv. 14-8-88 v											
in the analysis of sales											
31											
Mrs. A. Edison Pedd Co	130				71	64					
Accounts Payable	119								71	64	
So correct error in											
distributing Inv. 14-8-196											
in the analysis of sales											
31											
Edison Storage Battery Supply Co.	106				16	54					
Accounts Receivable	17								16	54	
So correct error in											
recap. of sales sheet											
for 1st class month of											
June 1914 Inv. 14-6-996											
marked "Hyper" for but											
treated as Sp. Rec. in the											
recap.											

Profit & Loss 31						
Finished Cells Filled rmd cl.	347		71 589			
Finished Cells Filled 1st cl.	119		71 586			
60 A4 cells						
To charge Profit & Loss with difference between 1st and rmd cl.						
60 A4 @ 1.95	70.95				43 193	
Valuation on 60 A4 cells returned by Bartlett Range on R.R. 5033, cu. mt. 14.8.15						
31						
Discount	470		775			
Manufacturing Orders	500	E			775	
9% discl						
To correct error in posting No. 14-5-771 in the Abstract of Expenditures						
31						
Shipping & Expense 35-5	389	E	71 70			
Manufacturing Orders	500	E			71 70	
1890	3.76					
60 X8	70.94					
Misc. parts & solution shipped mos. Feb. of July & Aug 1914, to replace cells in transit as per deficit in shipping record						
31						
Operation of Trucks 35-6	370		49 75			
Manufacturing Orders	500	E			49 75	
4960						
~~Factory Expense~~						
Repairs made to cells per Cr. Trucks Co. per deficit in shipping record, months of July & Aug. 1914						

31						
Reserve for Bad Debts						
Fin. Cells Filled 1st cl.	310		90 778			
84 A6	119				840 78	
Fin. Cells Filled rmd cl.	371				57 8	
1 A6						
Manufacturing Orders	500	E			56 72	
1890	70.64					
1890	15.71					
4960	19.87					
To charge "Reserve for Bad Debts" with misc. parts repaired & cells for which customers refused to pay						
84 A6 cells 1st cl. @ 1000%	840 78					
1 A6 " 1st "	5 78					
Misc.	70.64					
Parts	15.71					
Repairs	19.87					
	952 58					
31						
Factory & Expense 15-6	267	E	1 83			
Manufacturing Orders	500	E			1 83	
4960	3.42					
60 X8	4.41					
Repairs & solution to replace defective parts as per deficit in shipping record July & Aug 14						
31						
Advertising & Expense 50-3	395	E	11 42			
Manufacturing Orders	500	E			11 42	
1890						
Misc. parts shipped for advertising as per deficit in shipping record months of July & Aug 1914						

31

Service Expense 409 E 44 54

1003

Manufacturing Orders 510 E 44 54

1890 43.94

1896 10.60

Misc. parts & tobacco drawn by inspectors months of July & August as per detail in shipping record

31

Profit & Loss 814 87 1 41 87

Fin. Cells Filled 1st cl. 119 1 39 63

Manufacturing Orders 510 E 2 14

1807 1.18

1890 .96

5 Bu @ 2.00 10.00

8 Bu @ 1.20 9.60

To charge Profit & Loss with cells, tarp, misc. parts as per detail in shipping record months of July & Aug. 1914

31

Free Goods 100 9 47

Fin. Cells Filled 1st cl. 119 1 70

1 Au cell

Fin. Cells Filled 2nd cl. 77 7 19

5 Bu cells @ 2.00 6.75

7 Au " .33 2.31

1 Ab " 5.78

1 Az " 10.67

Manufacturing Orders 510 E 58 31

1807 1.01

1890 50.48

6078 3.82

To charge Free Goods with cells, tarp, misc. parts & solution as per detail in shipping record month of July & Aug. 1914

31

Experimental 413 36 78

Fin. Cells Filled 1st cl. 119 14 39

7 Au cells

Manufacturing Orders 510 E 22 39

1890

To charge Experimental with cells & misc. parts as per detail in shipping record month of July & Aug. 1914

31

Operation - Sta. Di. Cl. Ni. & Co. Corp. 378 19 55

Manufacturing Orders 511 E 19 15

4960

Factory Expense 761 E 40

17.55

To charge the Operation of Sta. Cl. Ni. & Co. Corp. with misc. materials as per detail in shipping record month of July & Aug. 1914

31

Cost Comm. Cells Sold 530 19 78 78

Fin. Cells Filled 1st cl. 119 13 41 61

1865 Au cells

Fin. Cells Assembled 120 5 01 20

470 Au cells

Manufacturing Orders 510 E 1 97 97

1890 54.48

1807 56.93

6078 28.80

Au cells & equipment shipped on sales months of July & August 1914 as per detail in shipping record

1865 Au cells Filled @ 7.19 13 41 61

470 Au " Dry @ 6.48 5 01 20

Parts 56.93

Equip 54.48

Solution 28.80

August 1914

Cost Comm.	31 Cells Sold	53r	209054			
	Nin. Cells Filled 1st cl.	119			1965 87	
	766 A4H cells					
	Manufacturing Orders	510	E		1064 14	
	1807 59.04					
	1870 49.60					
	A4H cells & equipment shipped after earlier months of July & August 1914, as per detail in shipping record					
	766 A4H cells @ 1.95%	1965.87				
	Freight	59.04				
	Parts	49.60				
Cost Comm.	31 Cells Sold	53r	1181560			
	Nin. Cells Filled 1st cl.	119			1114451	
	1304 A5 cells					
	Manufacturing Orders	510	E		691 09	
	1807 379.91					
	1870 797.18					
	A5 cells & equipment shipped after earlier months of July & Aug. 1914, as per detail in shipping record					
	1304 A5 cells @ 1.50%	11,144.51				
	Freight	379.91				
	Parts	797.18				
Cost Comm.	31 Cells Sold	53r	1408649			
	Nin. Cells Filled 1st cl.	119			1645506	
	730 A12H cells					
	Manufacturing Orders	510	E		1863 41	
	1807 117.85					
	1870 150.56					
	A12H cells & equipment shipped after earlier months of July & Aug. 14, as per detail in shipping record					
	730 A12H cells @ 2.25%	1645.06				
	Freight	117.85				
	Parts	150.56				

August 1914

Cost Comm.	31 Cells Sold	53r	3091467			
	Nin. Cells Filled 1st cl.	119			2956749	
	2954 A6 cells					
	Manufacturing Orders	510	E		1407 15	
	1807 716.01					
	1870 695.46					
	2908 15.68					
	A6 cells & equipment shipped after earlier months of July & Aug. 1914, as per detail in shipping record.					
	2954 A6 cells @ 1.50%	29,567.49				
	Freight	716.01				
	Parts	695.46				
	Electricity	15.68				
Cost Comm.	31 Cells Sold	53r	418887			
	Nin. Cells Filled 1st cl.	119			456079	
	436 A6H cells					
	Manufacturing Orders	510	E		778 09	
	1807 134.50					
	1870 88.59					
	A6H cells & equipment shipped after earlier months of July & Aug. 1914, as per detail in shipping record					
	436 A6H cells @ 1.05%	4560.79				
	Freight	134.50				
	Parts	88.59				
Cost Comm.	31 Cells Sold	53r	8541 10			
	Nin. Cells Filled 1st cl.	119			785 08	
	134 F6 cells					
	Manufacturing Orders	510	E		69 02	
	1807 42.87					
	1870 78.15					
	F6 cells & equipment shipped after earlier months of July & Aug 14, as per detail in shipping record					
	134 F6 cells @ 5.85%	785.08				
	Freight	42.87				
	Parts	78.15				

| | | |

31									
East Comm. Cells Sold		587			3	9	3	0	30
Nim. Cells Filled 1st Cl.		141							
1180 Par cells									
Nim. Cells Assembled		175							
140 Par cells									
Manufacturing Orders	510								
1809	715.13								
1870	769.70								
6078	10.80								
Par cells + equipment shipped for sale months of July + Aug 14, as per detail in shipping record.									
1180 Par cells Fill @ 259½									
140 Par " Dry " 259½									
Cans	715.13								
Parts	769.70								
Solution	10.80								

31									
East Comm. Cells Sold		587			1	3	7	3	9
Nim. Cells Filled 1st Cl.		141							
118 Par cells									
Nim. Cells Assembled		175							
140 Par cells									
Manufacturing Orders	510								
1809	76.57								
1870	44.44								
7996	.35								
6078	17.60								
Par cells + equipment shipped for sale months of July + Aug 14, as per detail in shipping record									
118 Par cells filled @ 264½									
140 Par " Dry " 241½									
Cans	76.57								
Parts	44.44								
Sp. Relieta	.35								
Solution	17.60								

31									
East Comm. Cells Sold		587			7	4	7	4	4
Nim. Cells Filled 1st Cl.		141							
1377 Par cells									
Nim. Cells Assembled		175							
140 Par cells									
Manufacturing Orders	510								
1809	355.10								
1870	371.01								
6078	42.80								
Par cells + equipment shipped for sale months of July + Aug. 14 as per detail in shipping record									
1377 Par cells fill. @ 415½									
140 Par " Dry " 411½									
Cans	355.10								
Parts	371.01								
Solution	42.80								

31									
East Mines Hamp. Sold		555			3	7	1	6	
Nim. Cells Filled "Nu Type"		137							
10 Nu 8 cells									
Manufacturing Orders	510								
1890									
Mines Hamp's & equipment shipped for sale months of July + Aug. 14, as per detail in shipping record									
10 Nu 8 cells @ 147½									
Parts									

31									
East Comm. General Cells Sold		344				6	7	7	
Nim. Cells Filled 2nd Cl.		77							
1 A 17 cell									
See int. entry page 184	A 17 shipped for sale months of July + Aug 14 as per detail in shipping record								
1 A 17 cell @		6.77							

31								
Cost Comm. Renewal Cells Sold	344			7714.5	39			
Min. Cells Filled 1st ol	141					173.40	17	
141 A4 cells								
Min. Cells Filled rnd ol.	77					39.40	39	
113 A4 cells								
Manufacturing Orders	510					11.60	90	
1809	63.60							
1870	48.30							
A4 cells & equipment								
Shipped after called months								
of July & Aug 14 as per								
detail in Shipping re-								
cord								
141 A4 cells 1st ol @ 1.25				176.25				
113 A4 " rnd " 5.50				594.50				
Trays				63.60				
Parts				48.30				
31								
Cost Comm. Renewal Cells Sold	344			3373.65				
Min. Cells Filled 1st ol	141					704.07	75	
140 A6 cells								
Min. Cells Filled rnd ol	77					85.00	8	
161 A6 cells								
Manufacturing Orders	510					1701	34	
1809	71.67							
1870	114.67							
A6 cells & equipment								
Shipped after called months								
of July & Aug 14 as per								
detail in shipping record								
140 A6 cells 1st ol @ 1.00				2.00.00				
161 A6 " rnd " 5.00				805.00				
Trays				71.67				
Parts				114.67				

31								
Cost Comm. Renewal Cells Sold	344			9007	6			
Min. Cells Filled 1st ol	141					183	04	
60 A8 cells								
Min. Cells Filled rnd ol.	77					14	47	
11 A8 cells								
Manufacturing Orders	510					43	75	
1809	24.41							
1870	18.84							
A8 cells & equipment								
Shipped after called months								
of July & Aug. 14, as per								
detail in Shipping record								
60 A8 cells 1st ol @ 3.05				183.04				
11 A8 " rnd " 1.35				14.47				
Trays				24.41				
Parts				18.84				
31								
Cost Comm. Renewal Cells Sold	344			65	68			
Min. Cells Filled rnd ol	77					65	—	
5 B2 cells								
Manufacturing Orders	510						68	
1870								
B2 cells & equipment								
Shipped after called months								
of July & Aug 14, as per								
detail in Shipping record								
5 B2 cells @ 1.75				65.00				
Parts				.68				
31								
Cost Comm. Renewal Cells Sold	344			7419	17			
Min. Cells Filled rnd. ol.	77					270	—	
110 B4 cells								
Manufacturing Orders	510					74	17	
1809	14.16							
1870	15.01							
B4 cells & equipment								
Shipped after called months								
of July & Aug. 14, as per								
detail in shipping record								
110 B4 cells rnd ol. @ 2.50				270.00				
Trays				14.16				
Parts				15.01				

| | | |

August 1914

31						
East R. Road Cells Sold	539		910 49			
Tin. Cells Filled 1st cl.	141				874 41	
50 A10 H cells						
Manufacturing Orders	510	E			93 08	
1807 40.86						
1870 37.22						
A10 H cells & equipment shipped for six months of July & Aug. 14, as per detail in shipping record						
50 A10 H cells @ 165 5/8	874 41					
Freight	40.86					
Parts	37.22					
31						
East R. Road Cells Sold	539		713 —			
Tin. Cells Filled 1st cl.	141				701 96	
10 A14 H cells						
Manufacturing Orders	510	E			11 04	
1807 6.70						
1870 4.34						
A14 H cells & equipment shipped for six months of July & Aug 14, as per detail in shipping record						
10 A14 H cells @ 70 19/32	701 96					
Freight	6.70					
Parts	4.34					
31						
East R. Road Cells Sold	539		51 97			
Tin. Cells Filled 1st cl.	141				48 54	
70 P14 H cells						
Manufacturing Orders	510	E			9 43	
1807 5.88						
1870 3.55						
P14 H cells & equipment shipped for six months of July & Aug 14, as per detail in shipping record						
70 P14 H cells @ 69 5/8	48.54					
Freight	5.88					
Parts	3.55					

August 1914

31						
East R. Road Cells Sold	539		1597 26			
Tin. Cells Filled 1st cl.	141				1286 49	
488 P24 H cells						
Manufacturing Orders	510	E			285 59	
1807 201.93						
1870 83.66						
P24 H cells & equipment shipped for six months of July & Aug. 14, as per detail in shipping record						
488 P24 H cells @ 263 5/8	1286 49					
Freight	201.93					
Parts	83.66					
31						
East R. Road Cells Sold	539		315 48			
Tin. Cells Filled 1st cl.	141				298 52	
67 P24 H cells						
Manufacturing Orders	510	E			36 96	
1807 23.94						
1870 13.02						
P24 H cells & equipment shipped for six months of July & Aug. 14, as per detail in shipping record						
67 P24 H cells @ 445 5/8	298 52					
Freight	23.94					
Parts	13.02					
31						
East R. Road Cells Sold	539		502 32			
Tin. Cells Filled 1st cl.	141				462 04	
106 P24 H cells						
Manufacturing Orders	510	E			40 28	
1807 21.24						
1870 19.04						
P24 H cells & equipment shipped for six months of July & Aug 14, as per detail in shipping record						
106 P24 H cells @ 435 5/8	462 04					
Freight	21.24					
Parts	19.04					

August 1914

| | | |

August 1914

31					
Cost of Sig. Lt. Cells Sold	519		58 538		
Min. Cells Filled 1st Cl.	141				550 93
94 P26 cells					
Manufacturing Orders	521	E			34 65
1809 15.66 ✓					
1870 18.99 ✓					
P26 cells + equipment					
Shipped six sixty months					
of July + Aug. 14, as per					
detail in shipping record					
94 P26 cells @ 585⅔ 550.93					
Group 15.66					
Parts 18.99					
31					
Cost of Sig. Lt. Cells Sold	519		153 93		
Min. Cells Filled 1st Cl.	141				69 7.93
755 P7.4 cells					
Manufacturing Orders	521	E			81 50
1809 41.36 ✓					
1870 40.14 ✓					
P7.4 cells + equipment					
Shipped six sixty months					
of July + Aug. 14, as per					
detail in shipping record					
755 P7.4 cells @ 763⅔ 69 7.93					
Group 41.36					
Parts 40.14					
31					
Cost of Sig. Lt. Cells Sold	519		1908 64		
Min. Cells Filled 1st Cl.	141				1769 91
406 P34 cells					
Manufacturing Orders	521	E			138 93
1809 73.44 ✓					
1870 65.49 ✓					
P34 cells + equipment					
Shipped six sixty months					
of July + Aug. 14, as per					
detail in shipping record					
406 P34 cells @ 435⅔ 1769.91					
Group 73.44					
Parts 65.49					

August 1914

31					
Cost of Sig. Lt. Cells Sold	519		160 64		
Min. Cells Filled 1st Cl.	141				149 20
75 P6.4 cells					
Manufacturing Orders	521	E			11 44
1809 6.45 ✓					
1870 4.99 ✓					
P6.4 cells + equipment					
Shipped six sixty months					
of July + Aug. 14, as per de-					
tail in shipping record					
75 P6.4 cells @ 596⅔ 149.20					
Group 6.45					
Parts 4.99					
31					
Minn. Red. Cells Filled 1st Cl.	119		67 167		
60 A6.4 cells					
Manufacturing Orders	519	E	57 97		
1809 21.42 ✓					
1870 21.55 ✓					
Cost Comm. Cells Sold	532				660 59
A6.4 cells + equipment					
returned months of July					
+ Aug. 14 as per detail in					
shipping record					
60 A6.4 cells @ 1016⅔ 67 167					
Group 21.42					
Parts 11.55					
31					
Minn. Red. Cells Filled 1st Cl.	119		43 893		
61 A4 cells					
Cost Comm. Cells Sold	532				43 893
A6 cells returned					
months of July + Aug. 14,					
as per detail in shipping					
record					
61 A4 cells @ 719⅔ 43 893					

31						
Finished Cells Filled 10 Pd.	119			260	50	
To A 8 # cells						
Cost Comm. Cells Sold	594					260 50
A 8 # cells returned months of July & Aug. 1914, as per detail in Shipping record						
To A 8 # cells @ 139 9/10				260	50	
31						
Finished Cells Filled 10 Pd.	119			14	05	
1 A 4 cell	3.49					
4 A 6	10.56					
Cost Comm. Finished Cells Sold	594					14 05
A 4 cell + A 6 cells returned months of July & Aug. 14, as per detail in shipping record						
1 A 4 cell @	3.49					
4 A 6 " " 5 18/22	10.56					
31						
Manufacturing Orders 1812	518	E		3	41	
Cost Comm. Cells Sold (A-14)	594					3 41
Filler Tank returned months of July & Aug. 14 as per detail in shipping record. This tank was treated as equipment when originally shipped out to J. Ruppert.						
31						
Manufacturing Orders 1870	518	E		4	68	
4796	4.51					
	.17					
Service Expense	404	E				4 68
10-3						
Misc. parts returned by Inspector months of July & Aug. 14, as per detail in shipping record						
Parts	4.51					
Estimate	.17					

31						
Manufacturing Orders	519	E		12	56	
1807	7.68					
1890	101.57					
6078	17.36					
Cost of Parts Sold	364					12 56
Stamp, misc. parts & solution returned months of July & Aug. 1914, as per detail in shipping record.						
Stamp	7.68					
Parts	101.57					
Solution	17.36					
31						
Cost of Parts Sold	364					
Manufacturing Orders	519	E		99	78	84
1807	1,588.49					
1870	7,138.87					
2408	—					
7946	67.70					
6078	6,188.33					
Stamp misc. parts electrolyte, estimate & solution shipped on sales months of July & Aug. 14, as per detail in shipping record						
Stamp	1,588.49					
Parts	7,138.87					
Electrolyte	—					
Estimate	67.70					
Solution	6,188.33					
31						
A/c Rec. Consignment	194			7	95	
Consignment Sales	484					
Inv. 14-8-99 credit						
A/c Rec. Consignment	194				40	
Consignment Sales	484					
Inv. 14-8-81 credit.						
To correct errors in additions of Invoices (on) 14-8-99 and 14-8-81						

August 1914

31				
Cost Comm. Renewal of Cells Sold	514	97.518	65	
Fin. Cells Billed 1st Cl.	119			97.861
890 A94 cells				
Manufacturing Orders	511			53.906
1897	78.07			
1890	734.87			
608	11.70			
A94 cells & equipment.				
Shipped 890 A94 mon Pts				
of July & Aug 1914. as per				
detail in shipping record				
890 A94 cells @ 135 4/8	97.861			
Trays	78.07			
Parts	734.87			
	11.70			
31 Electrolyte				
Finished Cells Billed 1st Cl.	119	16.087		
8 P86 cells				
Cost Comm. Cells Sold	53			16.087
P86 cells returned				
months of July & Aug 14				
as per detail in shipping				
record				
8 P86 cells @ 58 4/8	16.087			
31				
Finished Cells Billed 1st Cl.	119	35.98		
5 A94 cells				
Cost Comm. Cells Sold	53			35.98
A94 cells returned				
months of July & Aug 14				
as per detail in shipping				
record.				
5 A94 cells @ 119 4/8	35.98			
31				
Finished Cells Billed 1st Cl.	119	7.09		
7 A84 cells				
Cost Comm. Cells Sold	53			7.09
A84 cells returned				
months of July & Aug.				
1914, as per detail in				
shipping record.				
7 A84 cells @	7.09			

August 1914

31				
Finished Cells Billed 1st Cl.	119	17.61	64	
176 A6 cells				
Manufacturing Orders	519	59	36	
1897				
1890				
Cost Comm. Cells Sold	53			18.21 00
A6 cells & equipment				
returned months of July &				
Aug 1914, as per detail in				
shipping record.				
176 A6 cells @ 100 4/8	176.64			
Trays	37.9			
Parts	21.44			
31				
Finished Cells Billed 1st Cl.	119	38.40		
4 A14 cells				
Cost Comm. Cells Sold	53			38.40
A14 cells returned				
months of July & Aug 14				
as per detail in shipping				
record				
4 A14 cells @ 1.71 4/8	38.40			
31				
Manufacturing Orders	518	69	76	
1896	7.10			
1897	21.67			
1890	45.49			
Cost of Parts Sold	364			69.76
Electrolyte, trays &				
fine parts returned				
months of July & Aug.				
1914, as per detail in				
shipping record				
Electrolyte	7.10			
Trays	21.67			
Parts	45.49			

	31	Manufacturing Orders	519	E		76	7				
	6078	Shipping Expense	390	E				76	7		
	1955	Solution returned months of July & Aug 1914, as per detail in Shipping record 20 solution									
	31	Manufacturing Orders	519	E		3	99				
	1890	Service Expense	407	E				3	99		
	70-3	Misc. parts returned by Inspectors months of July & Aug 1914 as per detail in Shipping record Misc. parts									
	31	Manufacturing Orders	519	E		8	—				
	1890	Cost of Filling Outfits Sold One (1) Filling Outfit returned months of July & Aug. 1914, as per detail in Shipping record	360					8	—		
Reversal entry 5-28											
	31	Cost Comm. Renewal Cells Sold Finished Cells Filled & sold 79 & 410 cells	344			19	78				
		410 cells shipped after sales months of July & Aug. 1914, as per detail in Shipping record 79 410 cells @ 84½	478					19	78		

	31	Finished Cells Assembled	114		19	580	09	114			
	3587	A1 cells	114	9783.51							
	600	A1X "	114	6666.94							
	1310	A5 "		10819.81							
	7465	A6 "		76663.08							
	610	A6X "		5491.90							
	984	A8 "		12466.08							
Reversal entry 5-25	4145	A8X "		57607.55							
	860	A10 "		13599.37							
	780	A10X "		12442.19							
	310	A17 "		5892.49							
	530	A17X "		10175.17							
	1950	B1X "		3974.36							
	1950	B7 "		3614.53							
	1670	B7X "		6385.54							
	1950	B8X "		8147.07							
	780	B16 "		1599.00							
		Work in Progress	68					19	580	09	114
		To credit "Work in Progress" with cost of cells assembled months of July & Aug. 1914									
	31	Finished Cells Assembled "In Type"	136		1	791	76				
	1158	7 & 8 Cells									
		Work in Progress	68					1	791	76	
		To credit "Work in Progress" with "In Type" cells assembled months of July & Aug. 1914									
	31	Finished Cells Filled "In Type"	137			383	76				
		Fin. Cells Assem "In Type"	136						378	50	
	787	7 & 8 cells									
		To charge Fin. Cells filled "In Type" with cells filled with electrolyte months of July & Aug. 14									
		787 7 & 8 @ 48.39%		378.50							
		787 " " 1.66%		4.76							
				383.76							
		Manufacturing Orders 6078	570	E					4	76	

August 1914

31 Finished Cells Filled to Cl.	119	19,478.39		
Fin. Cells Assembled	114		185,470.74	
Manufacturing Orders 5-10	E		9,958.97	
10078				
To charge finished cells filled with cells filled with electrolyte during the month of July & August 1914				
	Mfg	Elec.	Total	
12855 Ah cells @ 69½% = 19,657.95 @ 29½% = 8,879.95			28,695.51	
15 " " " 105% = 5,530.15 " 39% = 2,047.87			7,578.38	
1456 " " " 95% = 10,983.66 " 25% = 5,526.16			16,509.82	
2115 " " " 98% = 15,155.46 " 45% = 10,814.51			25,969.97	
610 " " " 98% = 5,971.90 " 58% = 3,541.69			9,513.59	
1069 " " " 106% = 6,194.85 " 58% = 3,483.64			9,678.49	
2065 " " " 106% = 15,577.14 " 37% = 7,008.10			22,585.51	
966 " " " 106% = 8,906.97 " 35% = 4,463.18			13,370.15	
680 " " " 106% = 4,446.19 " 38% = 2,273.80			6,719.99	
339 " " " 106% = 2,184.77 " 37% = 1,060.70			3,245.47	
650 " " " 106% = 4,675.57 " 27% = 2,043.89			6,719.89	
1887 " " " 107½% = 14,851.83 " 48% = 6,219.83			21,071.66	
1643 " " " 107½% = 11,166.66 " 43% = 5,763.54			16,930.19	
1506 " " " 107½% = 6,195.67 " 26% = 2,362.47			8,558.14	
1455 " " " 107½% = 8,155.05 " 22% = 2,483.83			10,638.88	
280 " " " 59½% = 1,549.63 " 34% = 1,660.83			3,210.46	
1774 " " " 98% = 9,744.36 " 114% = 8,988.36			18,732.72	
		147,487.15	1,197,188.56	
		9,958.97		

31 Finished Cells Filled r and d. 77 3,839

11 Ah cells

Profit & Loss 341 37.39

Sheet (11) Ah cells shipped to Mfg. Dpt. on Order 56 12/5/14 in transit at time inventory was taken. No allowance made on adjustment

11 Ah cells r and d. @ 3.40 37.39

August 1914

31 Finished Cells Filled r and d	77	34.90		
10 Ah cells				
Profit & Loss	341		34.90	
To adjustment of inventory 7/31/14. Sheet (11) Ah cells returned by Mfg. Dpt. on R.R. 3068 - only one (1) in transit 10 Ah cells r and d @ 3.40 34.90				
31 Factory Expense 15-6	106 E	11,777.57		
Manufacturing Orders 10060	571 E		11,777.57	
To charge Factory Expense with cost of re building cells which were defective in manufacture - as per detail on file				
31 Work in Progress	68	3,789.70		
Manufacturing Orders	571		3,789.70	
To correct error in distributing No. 14-8-461 in the abstract of expenditures - Factory Pay Roll week ended 8/29/14				
31 Finished Cells Assembled - Ah	114	611.85		
Work in Progress	68		611.85	
To correct error in 1st entry on 5/23 Ah cell value reported as 57,609.55 after this figure was made this error was discovered in applying expenses. See Ah cell sheet for July & Aug 1914 - Part No. 804				

31 Manufacturing Orders #3274	×	E	199 59			
Manufacturing Orders 1870 176.43 / 6078 23.16 /	×	E			199 59	
To charge a/c #3274 with material used in repairing cells at our Chicago Branch July 14						
31 Manufacturing Orders #3274	×	E	134 36			
Manufacturing Orders 1870 73.65 / 6078 60.71 /	×	E			134 36	
To charge a/c #3274 with material used in repairing cells at our Chicago Branch. Aug. 14						
31 Sales H. Light Fitting Equip.	594		550			
Profit & Loss	341				550	
To correct error in distributing Inv. 14-8-167 in the analysis of Sales						
31 Misc. Supp. & Repairs	336	160"	18 —			
House - Light Eqp. H.A.A.	593				18 —	
To correct error in dist. of No. 14-9-485						
31 Service Expense	401	E	199			
No. 99 House Light Fitting Eqp. "H.A.A."	593				199	
To correct error in dist. of No. 14-9-485						
31 Sales of Parts	365		360			
Sales H. Light Equipment	594				360	
To correct error in distribution of Inv. 14-8-1059 in the analysis of Sales						

See also entry page 278

31 Cost Comm. Cells Sold	537		818 98			
" R. Road " "	539		477 01			
" H. Light " "	547		41 86			
" Comm. Renew. Cells Sold	544		173 87			
" R. Road " " "	548		57			
" H. Light " " "	554		5 72			
Profit & Loss Expenses	388				543 43	
Cell Coating & Rm. Cell Dept.	504	S			88 93	36
To charge "Cost of Cells Sold" various classes with cost of reassembling same into "patterns" and also with the cost of coating with so called						
31 House - Light Eqp. H.A.A.	593		199			
Cost of H. Light Eqp. Sold	586				199	
through error the cost of inspecting H. Light plant on 9.7.14, Inv. happening Comm. was charged to "Cost of H. Light Eq. Sold" instead of "Service Expense". See last entry page 276 Journal " page 277 in the analysis of H. Light Fitting Eqp.						
31 Water Pipe Pate Accrued	108		177 67			
Factory Expense	401	E	49 77			
17.5 5.61						
14.5 .35						
15.3 456.80						
79.3 78.01			47 25			
Work in Progress 037						
Suspense	170				71 06	9
To distribute charges for water used from July 31 to Aug 31st 1914 as per invoice of Ellison Pipe Works of 9/9/14 this invoice will be made up with Dept. voucher						

31							
Factory Expense	760	E	11	370			
4.5							
15.3	71.19 ✗						
37.5	17.71 ✗						
	68.80 ✗						
Suspense	190					11	370
To distribute charges for gas used during month of Aug. 14 per invoice of Edison Elec. Works of 9/18/14. Aug invoice will be made up with Dept. Voucher							
31							
Manufacturing Orders 1870	519	E		150			
Cost of Parts Sold	360						150
To credit "Cost of Parts Sold" with value of 1 ✗ Med. Ho. Magdar Lamps 1 @ $.1.75 ea							
Cost of H. high Equip. Sold	586		1	868	87		
Street-lighting Eqp. "G.G.G."	519					1	868 87
Cost of St. lighting Eqp. shipped month of July & Aug. 14, as per detail on file							
31							
Street Lighting Eqp. "G.G.G."	519		71	376			
Cost of Street-light Eqp. Sold	586					71	376
Cost of H. high Eqp. returned month of July & Aug. 14, as per detail on file							
31							
Adm. Gen'l Expense	770			10			
Plant & Equipment	74						10
To correct error in addition of page 368 August Abstract of Expend.							

31							
Material & Supplies	14		40	78			
Factory Expense	760	E				40	78
4/0 79.3							
To charge "Material & Supplies" with value of coal on hand Aug. 31, 1914. This entry will be reversed 9/1/14 See A.J. 109							
31							
Cost of Filling Outfits Sold	360		4	64	30		
Manufacturing Orders 1870	519	E				4	64 30
Cost of Filling Outfits Shipped and tubes month of July & Aug. 14 as per detail on file							
31							
Manufacturing Orders 1870	519	E		3	75		
Cost of Filling Outfits Sold	360						3 75
Cost of Filling Outfits returned month of July & Aug. 14, as per detail on shipping record							
31							
Factory Expense 750	760	E	4	1060			
Shipping Expense 4514	389	E	4	1060			
Operation of Trucks	374					8	1120
To distribute proportionately between shipping & overhead freight the cost of truck operation for month of July & Aug. 14							

31									
Selling Expense									
Account Payable	376			11	-				
To correct error in addition on page "365 of the Abstract of Expenditures and in posting No. 14-8-745 Selling Expense posted as 75.56 should be 76.56	714			1	-				

30									
Interest on Funded Debt									
Interest on Funded Debt Accrued	787 ✓			7500	-				
Interest on Funded Debt Due	794 ✓							7500	-
To charge "Interest on Funded Debt" with interest accruing on the outstanding bonds of the company.									
30									
Insurance									
Insurance Unexpired	798 ✓			1916	67				
To charge "Insurance" with proportion of Insurance expiring month of Sept. 1914	194 ✓							1916	67
30									
Taxes									
Taxes Accrued	768 ✓			10384	01				
To charge "Taxes" with estimated proportion of taxes accruing month of Sept. 1914	752 ✓							10384	01
30									
Profit & Loss									
Receivers for Bad Debts	344 ✓			1000	-				
To charge "Profit & Loss" with $1000.00 to Reserve account of estimated losses month of Sept. 1914	310 ✓							1000	-
30									
Profit & Loss									
Liability Insurance	347 ✓			28	36				
To charge "Profit & Loss" with estimated proportion of liability Insurance expiring on Sept. 30 1914	109 ✓							28	36
This includes items ✓									
July 3.06									
Sept. 25.30									
28.36									

30

Depreciation of Plant Equip. 318 ✓ 3961.78 | 3961.78

Reserve for Deprec. Plant Equip. 318 ✓ 3961.78

To depreciate Plant & Equip. by 1/10 of 1% of its total value as shown on financial statement of Aug 31, 1914

Patterns + Drawings	75,000.00
Mach. & Tools	144,367.61
Equip. Outside	8,481.40
" Insured	419.00
" Insurance & Transport.	1,749.06
" Exhibit	108.68
Office Furn. & Fixtures	10,496.88
" Outside	1,750.59
Motor Vehicle Installations	1,086.40
	243,259.62

1/10 of 1% of 243,259.62 = 3961.78

30

Manufacturing Orders 571 ✓ E ✓ 5.78

4460

Fin. Cells Filled and cl. 1 Ab cell 571 ✓ 5.78

To charge s/c 4460 with cost of 1 Ab cell - and class this cell shipped to Anderson Elec. Car Co., Sept. 14-10-361, to replace cell scrapped on R.O. 5630R. This cell does not appear on Service. Treated as returned cell per Mr. Pachman's instructions. This cell credited to s/c 4460 on 1st entry page 283

30

Anderson Allowances 164 ✓ 92.67

Manufacturing Orders 571 ✓ E ✓ 92.67

4460

To charge "Anderson Allowances" with loss incurred in reducing 83 Ab + 65 Ab cells on Repair Orders 5578-91. Special prices on this work see letter A. Mr. 3-6839. Also R. Orders show 84 Ab + 64 Ab cells returned + 1 Ab cell - and cl. to replace 1 Ab scrapped - invoice shows 65 Ab cells returned per Mr. Pachman's instructions.

Cost	716.67
Received (Sept. 14-10-361)	624.00
Loss	92.67

30

Manufacturing Orders 571 ✓ E ✓ 9.57

4460

Manufacturing Orders 572 ✓ E ✓ 7.83

Factory Power 2603 E 1.69

Box 8

15-3

To charge s/c 4460 with electricity & current consumed in repairs Sept. month of Sept. 1914 as per detail on repair orders

140.33 Kw. dec. @ $.0558	7.83
113.59 Kw. conv. " $.015	1.69
	9.57

30
Cost Comm. Recev. Cells Sold — 344 — 3 85
Tim. Cells Filled rmdl — 77 — 3 85
To Cancel error in pricing 1 dry cell in July & Aug. Cost of sales. See last entry page 259 this journal
Credited 6 77
Bal. Dr 10 62
3 85

30
Tim. Cells Filled rmd. d. — 77 — 10 50
3 dry cells
Profit & Loss — 344 — 10 50
To charge Tim. Cells filled rmd. d. with 3 dry cells returned by Research Dept. in June 14.
3 dry cells rmd. @ 3½ 10 50
These cells were not inventoried in Sept. 1914 See Inventory Book #6 page #48

30
Tim. Cells Filled rmdl. — 77 — 3 50
1 dry cell
Profit & Loss — 344 — 3 50
To charge Tim. Cells filled with 1 dry cell returned by Research Dept.
This cell one of a lot of five en bedded per do the like at time of inventory 9/28/14 and buried at being dead. See Inventory Book #6 page #46
1 dry cell rmd. @ 3½

30
Plant & Equipment — 74 — 3 006
3504
Profit & Loss — 344 — 3 006
To cancel entry on 8.9.81 per memo. of Mr. Strutline 11/5/14

30
Profit & Loss — 344 — 114 —
Plant & Equipment adjustment — 74 — 114 —
To charge Profit & Loss with original cost of making Jigs #10 @ 63¢ and #10 B @ $1.20 these jigs were never new re built on A.O. 351 at cost of $357.00 Mr. Mandl advised to put them in next inventory at this figure less original cost
357.00
@ 171.51 each — 243.00
114.00

30
Profit & Loss — 344 — 77 35
Plant & Equipment — 74 — 77 35
3378
To charge Profit & Loss with cost of making Jigs #339, 340, 341 & 342
These dies are now obsolete — per memo. of Mr. Strutline 11/16/14

30
Research for Bond Dept. — 310 — 3 37
Service Dept. Expense — 1089 — 1 46
4704
Manufacturing Orders — 52 — 4 83
4760
To credit of 4760 with cost of material used in Dept. fillers month of July 1914

30							
Shipping Expense	390	✓		1 79			
15-5							
Factory Expense	765	✓		4 75			
15-6							
Reserve for Bad Debts	310	✓		55 11			
Manufacturing Orders	5784	✓				98 55	
4760							
To credit of 4760 for repairs made month of Aug. 1914 as per detail on file							
30							
Manufacturing Orders	541	✓		71 —			
4760							
Tim. Cello Filled. rendered	79	✓				71 —	
6 A+ cello							
To charge Mr. D. of 4760 with cost of 6 A+ cello rendered. These cells shipped to Anderson Bros. Inc. to replace cells scrapped on R. Orders 5367-8-9-4-6-7 + 5389							
30							
Anderson Allowances	169	✓		755 17			
Manufacturing Orders	5784	✓				755 17	
4760							
To charge Anderson Allow. with loss incurred in freeing 75 A's + 130 A6 cellos on R. Orders 5390-88 + 5390-90. Special price on this work per A. M. 3-6839 Repair Orders show 146 A's + 130 A6's received + 6 A6's scrapped + replaced. Invoice shows all cells returned per Mr. Parkman instruct.							
Cost	567 87						
Received (146+611+7)	312 50						
	755 17						

30							
Accounts Payable	719	✓		73			
Accounts Receivable	13	✓				73	
To correct error in distributing Inv. 14-9-753 in the Analysis of Sales							
30							
Accounts Payable	719	✓		990			
Accounts Receivable	13	✓				990	
To correct error in distributing Inv. 14-9-764 in the Analysis of Sales							
30							
Accounts Payable	719	✓		161			
Accounts Receivable	13	✓				161	
To correct error in distributing Inv. 14-9-835 in the Analysis of Sales							
30							
Accounts Receivable	37	✓		996			
Thos. A. Edison	306	✓				996	
To correct error in distributing credit inv. 14-8-175 in the Analysis of Sales							
30							
Edison Storage Batt. Supply Co.	706	✓		1763 10			
Accounts Receivable	13	✓				1763 10	
To correct error in distributing Inv. 14-8-949 in the Analysis of Sales							
30							
Sales R. Prod. Cells + Accessories	564	✓		61 56			
Edison Storage Battery Corp. Co.	706	✓				61 56	
Tim. Cells Filled. Jars	181	✓		51 78			
Cost R. Prod. Cells Sold	559	✓				51 78	
To correct error in Analysis of Sales month of Aug. 1914 Inv. 14-8-710 posted as 6 A+ R.P. cells and 6 A+ Comm. This entry to cancel R. P. entry 6 A+ cells							
6 A+ @ 154 ea	51 78						

30					
Finished Cells Filled 1st cl	141	✓	638	81	
- D+H cells					
Cost of P. Board Cells Sold	539	✓			638 81
To correct error in pricing July + Aug. 1914 Analysis of Sales D+H cells priced @ 854 5/8 should be @ 958 7/8					
555 cells @ 854 5/8 =			4743	75	
Dec 8, 1909 6 " 854 5/8 "			51	28	
549 "			4691	97	
Std. Co 549 " @ 958 7/8			4053	16	
Difference			638	81	
30					
Profit + Loss	347	✓	1	00	
Accounts Receivable	13	✓			1 00
To correct error in addition. Analysis of Sales Journal of Oct. 14 See sheet starting with Cr. Int. 14-7-764 and ending with 14-7-301					
30					
Profit + Loss	347	✓	3	-	
Fin. Cells Filled 1st cl.	29	✓	3	-	
- Pb cells					
Fin. Cells Filled 1st class - Pb cells	141	✓	6	-	
To correct error in extension of last entry on 5 7 4 7 extended as:- 8 cells @ 585 1/8 =			4687		
Std. Co			4687		
			6	00	

31					
Cost Comm. Cells Sold	537	✓	7391	88	
Fin. Cells Filled 1st cl	141	✓			115 80
56 Pb H cells					
Fin. Cells Received	145	✓			94 06
50 Pb H cells					
Manufacturing Orders	573	✓E			78 054
1807 7 78 ✓					
1890 1874 ✓					
6278 1 - ✓					
Pb H cells + equipment shipped a/c sales months of Sept. and Oct. 1914 as per details in shipping record					
56 Pb H cells @ 206 1/2	115 80				
50 Pb H " " 188 1/2	94 06				
Group 7 78					
Parts 18 74					
Solution 1 00					
7391 88					
31					
Cost Comm. Cells Sold	537	✓	4083	06	
Fin. Cells Filled 1st cl	141	✓			3572 64
1359 Pb cells					
Manufacturing Orders	573	✓E			510 475
1807 768 75 ✓					
1890 279 37 ✓					
3408 17 80 ✓					
Pb cells + equipment shipped a/c sales months of Sept. and Oct. as per details in shipping record					
1359 Pb cells @ 259 1/2	3572 64				
Group 768 75					
Parts 279 37					
Electrolyte 17 80					

31							
Cost Comm. Cells sold	537		3 8 4 8 4				
Tin. Cells filled total	141				3 3 5 13		
169 B cells							
Manufacturing Orders	573	E			4 9 7 1		
1807 79.19							
1870 79.52							
B & H cells + equipment shipped during the month of Sept. and Oct. as per detail in shipping record							
169 B & H cells @ 2.59½	335.13						
Scrap	79.19						
Parts	79.52						
31							
Cost Comm. Cells sold	537		4 6 2 2 8 7				
Tin. Cells filled total	141				4 7 2 3 7 4		
1035 B & H cells							
Manufacturing Orders	573	E			4 1 9 0 3		
1807 741.13							
1870 178.50							
B & H cells + equipment shipped during the month of Sept. and Oct. as per detail in shipping record							
1035 B & H cells @ 4.56½	4723.74						
Scrap	741.13						
Parts	178.50						

31							
Cost Comm. Cells sold	537		1 7 8 7 4				
Tin. Cells filled total	141				1 7 3 18		
169 B & H cells							
Manufacturing Orders	573	E			5 5 56		
1807 33.94							
1870 21.62							
B & H cells + equipment shipped during the month of Sept. and Oct. as per detail in shipping record							
169 B & H cells @ 4.73½	793.18						
Scrap	33.94						
Parts	21.62						
31							
Cost Comm. Cells sold	537		1 3 1 1 4 03				
Tin. Cells filled total	141				1 0 8 1 2 9		
1590 A cells							
Manufacturing Orders	573	E			7 8 4 19		
1807 403.66							
1870 312.93							
6078 69.60							
Tin. Cells assembled	175				1 5 1 6 94		
1590 A cells							
A cells + equipment shipped during the month of Sept. and Oct. as per detail in shipping record							
1590 A cells @ 6.88½	10817.90						
1590 A " dry " 6.39½	1516.94						
Scrap	403.66						
Parts	312.93						
Selection	69.60						

	Manufacturing Orders #1994	579	E	66.01	
	Suspense To charge the Dry plant with 1-10 H.P. motor, fan & motor as one of the lot bought from Gridley-Bradley formerly by Edison Mfg. Works & Edison B. B. to apply memo. of Mr. Dowe here 1-7-1914	179			66.01
Reversing off 597-598 for fan					
	Profit & Loss 31 / Sales Comm. Renewal Cells To correct error in distribution of Service 14-6-665. Wrong figure (300.02) represents net amount paid for exchange of batteries per ch. inv. 14-8-19	347		7.00	
		438			7.00
60 Ab cells					
	Cost Comm. Renewals Cells Sold 31 / Fin. Cells Filled 1 at cl	343		59.57	
		147			59.57
See Cost entry 5748 for expense	60 Ab cells To charge Cost Comm. Renewal Cells Sold with cells shipped on Inv. 14-6-665 60 Ab cells @ 99¢ 59.57				
	Fin. Cells Filled rnd. cl. 31 / 60 Ab cells	179		313.70	
	Manufacturing Orders #1960	579	E		26.61
See Inv. 14-6-665 · cr. " 14-8-19 · R.O. 5149	Cost Comm. Renewal Cells Sold To charge Fin. Cells Filled rnd. cl. with 60 Ab cells received from battery returned on R.R. 5149 - Cr. Inv. 14-8-19; and credit a/c #1960 with cost of repairs to same, and Cost Comm. Renewal Cells Sold with difference between rnd. cl. value + cost of repairs 60 Ab cells @ 5¢ 313.70	348			287.59

	Sales Comm. Cells & Accessories 31 / Sales Comm. Renewal Cells	559		17.00	
		438			17.00
	Cost Comm. Renewal Cells Sold Cost Comm. Cells Sold	345		46.61	
		534			46.61
*46.61 approximately value of equipment	60 Ab cells @ 1600¢ 960.34 To correct error in distribution Inv. 14-6-140A in the analysis of Sales.				
	Fin. Cells Filled rnd. cl. 31 / 56 Ab cells	179		319.14	
	Manufacturing Orders #1960	579	E		18.66
	Cost Comm. Renewal Cells Sold To charge Fin. Cells Filled rnd. cl. with 56 Ab cells received from battery returned on R.R. #8884 R. See ch. inv. 14-7-48; and credit a/c #1960 with cost of repairs to same, and Cost Comm. Renewal Cells Sold with difference between rnd. cl. value + cost of repairs 56 Ab cells @ 6¢ 319.14	345			330.46
See Inv. 14-6-140A · cr. " 14-7-48 · Inv. 14-8-90 · R.O. 8884					
	Fin. Cells Filled rnd. cl. 31 / 56 Ab cells	179		297.32	
	Manufacturing Orders #1960	579	E		59.47
See Inv. 14-7-863 · cr. " 14-8-90 · Inv. 14-7-86 · R.O. 5148 R	Cost Comm. Renewal Cells Sold To charge Fin. Cells Filled rnd. cl. with 56 Ab cells received from battery returned on R.R. 5148 R. See ch. inv. 14-8-90; and credit a/c #1960 with cost of repairs to same and Cost Comm. Renewal Cells Sold with diff. between rnd. cl. value + cost of repairs 56 Ab cells @ 5¢ 297.32	345			237.85

	31					
	Fin. Cells Billed rnd cl.	77	✓	176 0		
	76 Ah 8 cells					
	Manufacturing Orders	513	E		47 46	
	47060					
	Cost Comm. Renewal Cells Sold	344	✓		133 50	
	"to charge" Fin. Cells					
	Bill. rnd cl. with 76 Ah 8					
	cells recovered from					
	battery returned on R.R.					
	5198 R; and credit a/c 47060					
See Jnr. 14-7-195	with cost of repairs to					
" R.D. 5198	same, and "Cost Comm.					
	Renewal Cells Sold" with					
	diff. between rnd. class					
	value + cost of repairs					
	76 Ah 8 cells @ 6d			176 0		
	31					
	Fin. Cells Billed rnd cl	77	✓	83 5		
	16 Ah 6 cells					
	Manufacturing Orders	513	E		64 97	
	47060					
	Cost Comm. Renewal Cells Sold	344	✓		19 15	
	"to charge" Fin. Cells					
	Bill. rnd cl. with 16 Ah 6					
	cells recovered from battery					
See Jnr. 14-9-671	returned on R.R. 4491 + 4481;					
" R.R. 4491 + 4481	and credit "Cost Comm.					
	Renewal Cells Sold" with					
	diff. between rnd. cl. value					
	+ cost of repairs.					
	16 Ah 6 cells @ 5½d			83 5		

	31					
	Fin. Cells Billed rnd cl.	77	✓	171 50		
	49 Ah 4 cells					
	Manufacturing Orders	513	E		65 94	
	47060					
	Cost Comm. Renewal Cells Sold	344	✓		105 56	
	"to charge" Fin. Cells					
	Bill. rnd cl. with 49 Ah 4					
	cells recovered from battery					
	returned on R.R. 4494 R;					
	and credit a/c 47060 with					
See Jnr. 14-8-535	cost of repairs and "Cost					
" R.D. 4494	Comm. Renewal Cells Sold"					
	with difference between					
	rnd cl. value + cost					
	of repairs					
	49 Ah 4 cells @ 3½			171 50		
	31					
	Fin. Cells Billed rnd cl	77	✓	51 50		
	15 Ah 4 cells					
	Manufacturing Orders	513	E		51 74	
	47060					76
	Cost Comm. Renewal Cells Sold	344	✓			
	"to charge" Fin. Cells					
	Bill. rnd cl. with 15 Ah 4					
	cells recovered from battery					
	returned on R.R. 4498 R;					
	and credit a/c 47060 with					
See Jnr. 14-8-535	cost of repairs and "Cost					
" R.D. 4498 R	Comm. Renewal Cells Sold"					
	with difference between					
	rnd cl. value + cost of					
	repairs					
	15 Ah 4 cells @ 3½			51 50		

31
Trin. Cells Filled 1 rd cl. 141 ✓ 600 56
60 Ab cells
Profit & Loss 314 ✓ 300 28
Trin. Cells Filled rnd cl 77 ✓ 300 28
60 Ab cells
Decrease Cost
entry on page 146 of
this journal Dec rnd
sold & 4 Ab entries on
page 194
60 Ab cells @ 1000 93 = 600 56

31
Trin. Cells Filled rnd cl 77 ✓ 476 51
63 Ab cells
Manufacturing Orders 573 E 5 78
#3704
Cost Comm. Renewal Cells Sold 344 ✓ 379 73
to charge Trin. Cells
Filled rnd cl. with 63 Ab
cells recovered from battery
returned on R.R. #1891 R; and
credit of #160 with cost of
repairs to same, and credit
Cost Comm. Renewal Cells Sold
with diff. between rnd cl.
value + cost of repairs
63 Ab cells @ 6 3/4 = 476.51

See Jnr. 14-5-886
" Cr. " 14-7-49
" R.R. #1891 R.

31
Trin. Cells Filled rnd cl 77 ✓ 147 17
21 Ab cells
Manufacturing Orders 573 E 97 41
#3704
Cost Comm. Renewal Cells Sold 344 ✓ 49 76
to charge Trin. Cells Filled
rnd cl. with 21 Ab cells re-
covered from battery re-
turned on R.R. #1903 R; and
credit of #160 with cost
of repairs to same, and
credit Cost Comm. Renewal
Cells Sold with difference
between rnd cl. value + cost
of repairs
21 Ab cells @ 6 3/4 147 17

See Jnr. 14-5-669
" Cr. " 14-6-117
" Jnr. 14-5-711
" R.R. #1903

31
Trin. Cells Filled rnd cl. 77 ✓ 21 470
41 Ab cells
Manufacturing Orders 573 E 68 73
#160
Cost Comm. Renewal Cells Sold 344 ✓ 145 79
to charge Trin. Cells
Filled rnd cl. with 41
Ab cells recovered from
battery returned on
R.R. #1893 R; and credit
of #160 with cost of
repairs to same, and
credit Cost Comm.
Renewal Cells Sold with
diff. between rnd cl.
value + cost of repairs
41 Ab cells @ 5 3/4 214.70

See Jnr. 14-4-843
" Cr. " 14-5-111
" R.R. #1893 R

31
Trin. Cells Filled rnd cl. 77 ✓ 313 70
60 Ab cells
Manufacturing Orders 573 E 60 64
#160
Cost Comm. Renewal Cells Sold 344 ✓ 253 56
to charge Trin. Cells
Filled rnd cl. with 60 Ab
cells recovered from battery
returned on R.R. #1890; and
credit of #160 with cost
of repairs to same, and
Cost Comm. Renewal Cells
Sold with diff. between
rnd cl. value + cost of
repairs
60 Ab cells @ 5 3/4 313.70

31						
Sales Comm. Cells & Accessories	5.57	✓	8.00			
Sales Comm. Renewal Cells	4.38	✓			8.00	
Cost Comm. Renewal Cells Sold	3.45	✓	67.56			
Cost Comm. Cells & Acces. Sold	5.57	✓			67.56	
60 Ab cells @ 99.5¢						
to correct error in distributing Invr. 14-3.155 in the Analysis Sales & shipping Report						
60 Ab cells @ 99.5¢	59.70					
Accessories	7.86					
	67.56					
31						
Tin Cells Billed rmd. cl. & Ab cells	7	✓	70.88			
Manufacturing Orders 4v60	5.73	✓ E			8.16	
Cost Comm. Renewal Cells Sold	3.44	✓			17.17	
To charge "Tin Cells Billed rmd. cl." with 4 Ab cells received from battery returned on R.R. 3133; and credit 4v60 with cost of repairs to same, and Cost Comm. Renewal Cells Sold" with diff. between rmd. cl. value & cost of repairs						
4 Ab cells @ 5¢ ea			7.88			
Inv. Inv. 14-3.155						
" R.R. 3133						
31						
Cost Comm. Renewal Cells Sold	3.45	✓	73.97			
Manufacturing Orders	5.73	✓ E			73.97	
1897 17.30 ✓						
1898 11.67 ✓						
To charge "Cost Comm. Renewal Cells Sold" with equipment shipped with 60 cell Ab battery - Invr. 14-6-665. This in addition to 3rd entry on 5 v97						

31						
Tin Cells Billed rmd. cl. 5v Ab cells	7	✓	71.44			
Manufacturing Orders 4v60	5.73	✓ E			6.87	
Profit & Loss	3.44	✓			70.17	
To charge "Tin Cells Billed rmd. cl." with 5v Ab cells received from battery returned on R.R. 4125; and credit 4v60 with cost of repairs to same, and "Profit & Loss" with diff. between rmd. cl. value & cost of repairs						
Profit & Loss credited (in place of Cost Comm. Renewal Cells Sold) as the replacement cells were shipped from our stock & credited to Reg. Sales Report to close of year 1914						
5v Ab cells @ 5¢ ea			71.44			
Inv. Inv. 14-v-103						
" cr. Inv. 14-5.64						
" R.R. 4125						
31						
Tin Cells Billed rmd. cl. 60 Ab cells	7	✓	313.70			
Manufacturing Orders 4v60	5.73	✓ E			33.53	
Profit & Loss	3.44	✓			279.67	
To charge "Tin Cells Bill. rmd. cl." with 60 Ab cells received from battery returned on R.R. 3978 R.; and credit 4v60 with cost of repairs to same, and Profit & Loss with diff. between rmd. cl. value & cost of repairs. Transaction adjusted prior to 1/1/15						
60 Ab cells @ 5¢ ea			313.70			
Inv. Inv. 14-v-103						
" cr. Inv. 14-3.51						
" R.R. 3978						

	31					
	Cost H. Wright Cells sold	587 ✓		1,494.94		
	13 ✓ cells					
	Manufacturing Orders	573 E			1,565.51	
	1870 17.70 ✓					
	4760 106.81 ✓					
	1895 1.00 ✓					
	Shipping Expense	390 E			7.40	
	573					
	To charge "Cost H. Wright Cells Sold" with expense incurred in placing battery returned on R.R. 3973 in condition. This battery returned on inv. 14-9-184 and billed out on Inv. 14-9-395					
See Inv. 14-9-395	Billed out @	300.00				
" cu. " 14-9-184	Credit noted	200.00				
" R.R. 3973	Difference	100.00				
	This amount 100.00 credited to "Sales H. Wright Cells & Accessories" on cells appearing on forms per instructions Nov. Published					
	31					
	Cost Comm. Renewal Cells Sold	345 ✓		9.45		
	Manufacturing Orders 573 E				9.45	
	4760					
	To charge "Cost Comm. Renewal Cells Sold" with repairs etc to cells returned on R.R. 3961 R 2 cells					
See Inv. 14-9-1066						
" R.R. 3961						

	31					
	Dim. Cells Filled & rmd.	47 ✓		87.50		
	75 A.4 cells					
	Manufacturing Orders 573 E				51.81	
	4760					
	Cost Comm. Renewal Cells Sold 345 ✓				35.69	
	To charge "Dim. Cells Filled & rmd." with 75 A.4 cells recovered from battery returned on R.R. 3350 R; and credit 4760 with cost of repairs to same, and Cost Comm. Renewal Cells Sold" with diff. between rmd. cl. value + cost of repairs					
See Inv. 14-9-1101						
" R.R. 3350	75 A.4 cells @ 3%	87.50				
	30					
	Interest on Fund. Debt	29 ✓		2,500 —		
	Int. on Fund. D accrued & not due	29 ✓			2,500 —	
	To charge "Interest on Fund. Debt" with interest accruing on the outstanding bonds of the company					
	30					
	Insurance	78 ✓		19.32		
	Insurance unexpired	19 ✓			19.32	
	To charge "Insurance" with proportion of insurance expiring month of Oct. 1914					
	30					
	Taxes	68 ✓		1,084.01		
	Taxes accrued	250 ✓			1,084.01	
	To charge "Taxes" with estimated proportion of taxes accruing month of Oct. 1914					

31					
Profit + Loss					
Reserve for Bad Debts	324 ✓	1000 —			
To charge Profit + Loss with with 1000.00 to take care of estimated losses month of Oct. 1914	310 ✓			1000 —	
31					
Profit + Loss					
Liability Insurance	324 ✓	50 48			
To charge Profit + Loss with estimated proportion of liability insurance expiring month of Oct. 1914	109 ✓			50 48	
30					
Depreciation of Plant + Equip					
Reserve for Dep. Plant + Equip	324 ✓	3 961 78			
To depreciate Plant + Equip. 1/12 of 1% of its total value as shown on financial report of Aug 31, 1914	318 ✓			3 961 78	

Patterns + Drawings	75,000.00
Mach. + Fact. Equip	144,361.61
Equip. Outside	8,481.40
" Forged	419.00
" Patternmaker + Inspect.	1,347.06
" Exhibit	108.68
Off. Furniture + Fixtures	10,786.88
Motor Accom. installations	1,750.59
	1,088.40
	242,357.62
1/12 of 1% of 242,357.62	3,961.78

31					
Misc. Supp. + Repairs	337 ✓	41 866			
Sales of Scraps	408 ✓			41 866	
To correct error in Equip. of Sales Analysis July 1914 misc. in error; should be 41.866 to 415 inc.					
31					
Reserve for Bad Debts	311 ✓	24 42			
Manufacturing Orders 4324	520 ✓E			24 42	
To credit of 4324 with material + labor spent in repairing cells free of charge @ our Chicago Branch					
31					
Reserve for Bad Debts	311 ✓	71 89			
Manufacturing Orders 4360	520 ✓E			71 89	
To credit of 4360 with mat'l, labor + expense spent in repairing cells free of charge month of Oct. 1914					
31					
Cash 15.6	103 ✓E	7 26			
Manufacturing Orders 4360	520 ✓E			7 26	
To credit of 4360 with mat'l, labor + exp. spent in repairing defective pillars month of Oct. 1914					

31					
Factory Expense	763	E	1 x 1	79	
15.0					
Manufacturing Orders	575	E			1 x 1 79
4760					
So credit the 4760 with unit extra expense spent in repairing defective cells month of Oct. 1914					
31					
Manufacturing Orders	577	E	6 x 5	-	
4894					
Material & Supplies	4v	✓			6 x 5 -
So charge the 4894 with cost of 1.5 doz Chassis-my wheels. as per instructions of Mr. Pomstead See 10.14-1-914					
31					
Plant Equipment	14	E	1 5 0	-	
4895					
Material & Supplies	4v	✓			1 5 0 -
So charge the 4895 with cost of one 1-2 horse motor-trucks, as per instructions of Mr. Pomstead See 10.14-1-914					
30					
Accounts Receivable ✓ Stout Motor Co. ✓ (A)	33	✓	1 9 9 4	-	
Edison Storage Bat. Supply Co.	4v6	✓			1 9 3 5 60
Discounts	4v6	✓			3 8 40
So correct entry in Cash Disbursements page 314 our check #10199 in favor of Stout Motor Co. charged to E.S.B.S. Co. in error. See our m.v. 14-v-1300 against E.S.B.S. Co. and cr. our m.v. 14-v-v63 in favor of the Stout Motor Co. See letter of Dec. 9th 14, N. M. B. - 16.61188					

31					
Open. Stk. bo. El. Int. & Pow. Supp. Corp.	378	✓	1 4 4 40		
Stock Stk. Storage Batteries bo. El. Int. & Pow. Supp. Corp.	331	✓	3 0 7 70		
bo 84 cells					
Sales Comm. Cells & Accessories	551	✓			3 0 7 70
bo 84 cells					
Sales of Parts	553	✓			1 4 4 40
31					
Cost Comm. Cells Sold	554	✓	1 4 1 47		
bo 84 cells					
Tin. Cells Filled-radiol	77	✓			1 1 9 9 7
Manufacturing Orders	577	E			x 1 55
1809 14.16 ✓					
1870 139 ✓					
So charge distribution of cr. in T. 14-3-69 as per memo of Mr. Pomstead					
31					
Sales Comm. Renew. Cells & Access.	558	✓	7 4 0 -		
bo 84 cells					
Stock Stk. bo. El. Int. & Pow. Supp. Corp.	331	✓			7 4 0 -
31					
Tin. Cells Filled-radiol	77	✓	1 1 9 9 7		
bo 84 cells					
Manufacturing Orders	577	E	x 1 55		
1809 14.16 ✓					
1870 139 ✓					
Cost Comm. Renew. Cells Sold	345	✓	1 4 1 47		
So charge distribution of Jnr. 14-4-814 as per memo of Mr. Pomstead					
31					
Open. Stk. bo. El. Int. & Power Supp.	378	✓	6 7 70		
Stock Stk. bo. El. Int. & P. Supp. Co.	331	✓			6 7 70
So charge operation Stk. with difference between credit (cr. in T. 14-3-68) allowed W. S. Mumford & Co. for 68 84 cells and sales price to Storage Battery Co. Jnr. 14-4-814					
Cr. Jnr. 14-3-68	307 70				
Jnr. 14-4-814	360 -				
	67 70				

31					
Open. A/c Dr. Gl. Inv. & Pow. Supp. Corpn	378		1160		
Stock A/c Dr. Gl. Inv. & Pow. Supp. Corpn	331		78160		
55 Pat cells					
Sales Comm. Cells & Access.	559			78370	
31					
Cost Comm. Cells/old	537		78401		
55 Pat cells					
Dim. Cells Rilleth to Col.	142			77350	
Manufacturing Orders	1573	E		7059	
1889	17.98				
1890	459				
So change distribution					
of com. in v. 14-4-14 as per					
memo. of Mr. Barnstead					
31					
Dimin'sed Cells Rilleth to Col	141		77350		
55 Pat cells					
Dim. Cells Rilleth v. not col	77			11175	
Open. A/c Dr. G. & L. & P. & L.	378			11175	
So cancel depreciation					
entries. Wrong entry on 7.00					
& wrong entry on 7.45 as					
per memo. of Mr. Barnstead					
31					
Sales Comm. Renewal Cells & Access	1438		7450		
55 Pat cells					
Stock A/c Dr. G. L. & P. & L. Corpn	331			7450	
31					
Dimin'sed Cells Rilleth v. not col	77		11175		
55 Pat cells					
Manufacturing Orders	5.00	E		7059	
1889	17.98				
1890	2.59				
Cost Comm. Renewal Cells Sold	3.48			13757	
So change distribution					
of various in accts as per					
memo. of Mr. Barnstead					

31					
Open. A/c Dr. Gl. Inv. & P. Supp. Corpn	378		660		
Stock A/c Dr. G. L. & P. & L.	331			660	
So charge Open. A/c					
with difference between					
credit (as on v. 14-6-14)					
allowed for unmodeled					
motor Co. for 55 Pat cells					
and sales price to					
Swinck					
Co. on v. 14-6-14	281.60				
Sales price	275.00				
	6.60				
31					
Open. A/c Dr. G. L. & P. & L. Corpn	378		35671 45		
Accounts Receivable (Ref 12)	13			35671 45	
Chas. Swink. Consign					
So charge the Open.					
A/c with letter balance					
in a/c of Chas. Swink					
after Wednesday was sold					
to him for 3000.00					
31					
Open. A/c Dr. Gl. Inv. & P. & L. Corpn	378		14091 45		
Accounts Receivable (Ref 13)	13			14091 45	
Mollenhauer & Baker Consign					
So charge the Open.					
A/c with balance outstand-					
ing in A/c of Mollenhauer					
& Baker on v. 14 subsequent to					
sale of Wednesday to this					
concern - as per memo.					
of Mr. Barnstead.					

31							
Cost Comm. Cells Sold	537	✓		291	-		
Fin. Cells Filled 1st Cl.	141	✓				267	88
47 B6 cells							
Manufacturing Orders	573	E				23	17
1897	12.78	✓					
1870	10.34	✓					
B6 cells + equipment shipped a/c sales months of Sept. and Oct. as per detail in shipping record							
47 B6 cells @ 56 1/2	267.88						
Bags	12.78						
Parts	10.34						

31							
Cost Comm. Cells Sold	537	✓		381	59		
Fin. Cells Filled 1st Cl.	141	✓				366	75
5v A4H cells							
Manufacturing Orders	573	E				21	37
1897	12.79	✓					
1870	9.05	✓					
A4H cells + equipment shipped a/c sales months of Sept. and Oct. as per detail in shipping record							
5v A4H cells @ 100 1/2	366.75						
Bags	12.79						
Parts	9.05						

31							
Cost Comm. Cells Sold	537	✓		97	93		
Fin. Cells Filled 1st Cl.	141	✓				97	19
12 A6H cells							
Manufacturing Orders	573	E					74
1870							
A6H cells + equipment shipped a/c sales months of Sept. and Oct. as per detail in shipping record							
12 A6H cells @ 97 1/2	97.19						
Parts	74						

31							
Cost Comm. Cells Sold	537	✓	1	758	90		
Fin. Cells Filled 1st Cl.	141	✓				1513	39
180 A5 cells							
Fin. Cells Assembled	175	✓				904	07
170 A5 cells							
Manufacturing Orders	573	✓				172	44
1897	71.82	✓					
1870	55.47	✓					
6078	43.70						
A5 cells + equipment shipped a/c sales months of Sept. and Oct. as per detail in shipping record							
180 A5 cells @ 84 3/4	1513.39						
170 A5 " Assy @ 105 3/4	904.07						
Bags	71.82						
Parts	55.47						
Solution	43.70						

31							
Cost Comm. Cells Sold	537	✓	1	566	90		
Fin. Cells Filled 1st Cl.	141	✓				1390	26
1464 A6 cells							
Fin. Cells Assembled	175	✓				397	48
107 A6 cells							
Manufacturing Orders	573	✓ E				1064	06
1897	349.16	✓					
1870	678.52	✓					
6078	43.86	✓					
7408	44.54	✓					
Service Expense	407	E					3.20
701	1.80	✓					
703	1.40	✓					
Jan 15 A6 cells + equipment shipped a/c sales months of Sept. and Oct. as per detail in shipping record							
1464 A6 cells @							
107 A6 " Assy @							
Bags							
Parts							
Solution							
Electrolyte							

31									
Cost Comm. Cells Sold			537	✓		60.59	45		
Trin. Cells Filled 1st cl.			141	✓				4711	95
337 A 8 cells									
Trin. Cells Accum Sold			175	✓				1407	57
170 A 8 cells									
Manufacturing Orders			573	✓				447	98
1807	191.97	✓							
1870	141.37	✓							
2408	39.74	✓							
6078	69.60	✓							
A 8 cells + equipment									
Shipped as sales months									
of Sept. and Oct. as per									
detail in Shipping									
Solution 69.60	record.								
Jars 141.37	337 A 8 cells @ 1761½								
Electric Light 39.74	170 A 8 " Avg @ 1170½								
Scrap	19.97								
31									
Cost Comm. Cells Sold			537	✓		8373	18		
Trin. Cells Filled 1st cl.			141	✓				1954	97
537 A 8 H cells									
Manufacturing Orders			573	✓				418	21
1807	238.08	✓							
1870	180.13	✓							
A 8 H cells + equipment									
Shipped as sales months									
of Sept. and Oct. as per									
detail in Shipping record									
537 A 8 H cells @ 1755½	1954.97								
Scrap	238.08								
Parts	180.13								

31									
Cost Comm. Cells Sold			537	✓		1735	49	141	
Trin. Cells Filled 1st cl.			141	✓				9817	97
614 A 10 cells									
Trin. Cells Accum Sold			175	✓				1788	46
170 A 10 cells									
Manufacturing Orders			573	✓				777	03
1807	385.73	✓							
1870	254.70	✓							
6078	87.60	✓							
A 10 cells + equipment									
Shipped as sales months									
of Sept. and Oct. as per									
detail in Shipping									
record									
614 A 10 cells @ 1549½	9817.97								
170 A 10 " Avg @ 1049½	1788.46								
Scrap	385.73								
Parts	254.70								
Solution	87.60								
31									
Cost Comm. Cells Sold			537	✓		4147	73		
Trin. Cells Filled 1st cl.			141	✓				4467	47
240 A 12 cells									
Manufacturing Orders			573	✓				710	31
1807	144.76	✓							
1870	176.05	✓							
A 12 cells + equipment									
Shipped as sales months									
of Sept. and Oct. as per									
detail in Shipping record									
240 A 12 cells @ 1859½	4467.47								
Scrap	144.76								
Parts	176.05								

31						
Cost Commn. Cells Sold	533		3511	68		
Fin. Cells Filled 1st cl	141					7357 18
170 Dixit cells						
Manufacturing Orders	533	E				159 50
1809 101.76						
1870 58.74						
Dixit cells + equipment						
Shipped after sales months						
of Sept. and Oct. as per de-						
tail in shipping record						
170 Dixit cells @ 1960/5						7357.18
Rays						101.76
Parts						58.74
31						
Cost Miners Du Pont's Complete Sold	555		5419			
Fin. Cells Filled 1st Expe	137					749 50
10 Miner cells						
Manufacturing Orders	533	E				2469
1870						
10 Miners Du Pont's Complete						
shipped after sales months						
of Sept. and Oct. as per de-						
tail in shipping record						
10 Miner cells @ 1749/5						749 50
Parts						2469
31						
Cost Commn. Cells Sold						
Fin. Cells Filled 1st cl						
5 J.b cells						
~~Manufacturing Orders~~						
~~1809~~						
1870						
void						
J.b cells + equipment						
Shipped after sales months						
of Sept. and Oct. as per						
detail in shipping record						
5 J.b cells @						
Rays						
Parts						

31						
Cost Railroad Cells Sold	539		5573	47		
Fin. Cells Filled 1st cl	141					4350 65
704 Paxit cells						
Manufacturing Orders	533	E				872 82
1809 591.74						
1870 281.58						
Paxit cells + equipment						
Shipped after sales months						
of Sept. and Oct. as per						
detail in shipping record						
704 Paxit cells @ 7060/5						4350.65
Rays						591.74
Parts						281.58
31						
Cost R. Road Cells Sold	539		5513.56			
Fin. Cells Filled 1st cl	141					702 68
18 Pax cells						
Manufacturing Orders	533	E				52 08
1809 39.08						
1870 13.00						
Pax cells + equipment						
Shipped after sales months						
of Sept. and Oct. as per de-						
tail in shipping record						
18 Pax cells @ 39/5						702.68
Rays						39.08
Parts						13.00
31						
Cost R. Road Cells Sold	539		19680			
Fin. Cells Filled 1st cl	141					1684 74
649 Paxit cells						
Manufacturing Orders	533	E				296 06
1809 197.06						
1870 99.—						
Paxit cells + equipment						
Shipped after sales months						
of Sept. and Oct. as per de-						
tail in shipping record						
649 Paxit cells @ 2596/5						1684.74
Rays						197.06
Parts						99.—

31
Cost R. Road Cells Sold 539 ✓ 31 90 86
Inv. Cells Filled 1 or. cl. 141 ✓ 909 95
16 P34 cells
Manufacturing Orders 573 ✓ E 283 11
1887 197.15 ✓
1890 110.96 ✓
P34 cells + equipment
Shipped as sales month
of Sept. and Oct. as per
detail in shipping
record
16 P34 cells @ 40% 909.95
Bags 197.15
Parts 110.96

31
Cost R. Road Cells Sold 540 ✓ 65 10 64
Inv. Cells Filled 1 or. cl. 141 ✓ 5909 58
1381 P34H cells
Manufacturing Orders 573 ✓ E 601 06
1887 387.90 ✓
1890 213.16 ✓
P34H cells + equipment
Shipped as sales month
of Sept. and Oct. as per
detail in shipping
record
1381 P34H cells @ 40% 5909.58
Bags 387.90
Parts 213.16

31
Cost R. Road Cells Sold 540 ✓ 48 31 57
Inv. Cells Filled 1 or. cl. 141 ✓ 483 17
16 P36 cells
Manufacturing Orders 573 ✓ E 53 40
1887 35.64 ✓
1890 17.76 ✓
P36 cells + equipment
Shipped as sales month
of Sept. and Oct. as per
detail in shipping record
16 P36 cells @ 56% 483.17
Bags 35.64
Parts 17.76

31
Sales Comm. Renewal Cells 438 ✓ 3 00 —
1500 Pr cells
Sales Billing Outfits (1) 440 ✓ 1 0 —
Accounts Receivable 13 ✓ 3 10 —
to cancel posting
of invoice 14-g-395 under
Sales of Pr Comm. Renewal
Cells - this being a
duplicate

31
Sales of R. Road Cells + Accessories 544 ✓ 7 41 —
Sales Comm. Cells + Access 559 ✓ 7 41 —
75 Nickel cells
to credit Sales Comm.
Cells + Accessories with 5909
of sales of 50 Nickel cells to
General Elec. Co. 5-5-1
Michigan United Traction
Inv. 14-g-556 sales order
46 9413.
75 Nickel cells @ 39% Ton 29 Pr. 941 02

31
Cost R. Road Cells Sold 540 ✓ 17 9 53
Inv. Cells Filled 1 or. cl 141 ✓ 68 17 35
118 P36H cells
Manufacturing Orders 573 ✓ E 47 18
1887 26.98 ✓
1890 20.40 ✓
P36H cells + equipment
Shipped as sales month
of Sept. and Oct. as per de-
tail in shipping record
118 P36H cells @ 58% 68.35
Bags 26.98
Parts 20.40

October 1914

31								
East R. Road Cells Sold	540							
Fin. Cells Filled 1st cl.	141		1033	93				
139 A4 cells								
Manufacturing Orders	553	E						
1807	49.05							
1870	27.56							
A4 cells + equipment shipped at sales months of Sept. and Oct. as per detail in shipping record								
139 A4 cells @ 688%							959	37
Freight	49.05							
Parts	27.56							
31								
East R. Road Cells Sold	540							
Fin. Cells Filled 1st cl.	141		1954	77				
758 A4H cells								
Manufacturing Orders	553	E						
1807	84.74							
1870	57.88							
A4H cells + equipment shipped at sales months of Sept. and Oct. as per detail in shipping record.								
758 A4H cells @ 104%							1817	15
Freight	84.74							
Parts	57.88							
31								
East R. Road Cells Sold	540							
Fin. Cells Filled 1st cl	141		351	56				
49 A5 cells								
Manufacturing Orders	553	E						
1807	11.17							
1870	10.13							
A5 cells + equipment shipped at sales months of Sept. and Oct. as per detail in Shipping Record								
49 A5 cells @ 680%							336	31
Freight	11.17							
Parts	10.13							

October 1914

31								
East R. Road Cells Sold	540							
Fin. Cells Filled 1st cl.	141		3134	90				
379 A6 cells								
Manufacturing Orders	553	E						
1807	113.77							
1870	74.77							
A6 cells + equipment shipped at sales months of Sept. and Oct. as per detail in shipping record								
379 A6 cells @ 935%							3541	71
Freight	113.77							
Parts	74.77							
31								
East R. Road Cells Sold	540							
Fin. Cells Filled 1st cl.	141		817	60				
16 A6H cells								
Manufacturing Orders	553	E						
1807	60.00							
1870	18.93							
A6H cells + equipment shipped at sales months of Sept. and Oct. as per detail in shipping record								
16 A6H cells @ 97½%							138	67
Freight	60.							
Parts	18.93							
31								
East R. Road Cells Sold	540							
Fin. Cells Filled 1st cl.	141		79	65				
7 A8 cells								
Manufacturing Orders	553	E						
1807	1.38							
1870	.90							
A8 cells + equipment shipped at sales months of Sept. and Oct. as per detail in shipping record								
7 A8 cells @ 176½%							75	37
Freight	1.38							
Parts	.90							

October 1914

31							
Cost R. Road Cells sold - 50%	540		3485	66			
" Comm. 50%	533		3485	67			
Tin. Cells filled 1st cl.	141				6543	61	
510 A 8H cells							
Manufacturing Orders	573	E			4797	42	
1807 193.80							
1870 733.42							
A 8H cells + equipment							
Shipped after six months							
of Sept. and Oct. as per de-							
tail in shipping record							
510 A 8H cells @ 1283½ 6543.61							
Scrap 193.80							
Parts 733.42							
31							
Cost of R. Road Cells sold	540		11594	17			
Tin. Cells filled 1st cl.	141				1059	141	
8 x 4 A 8H cells							
Manufacturing Orders	573	E			1021	91	
1807 546.54							
1870 475.37							
A 8H cells + equipment							
Shipped after six months							
of Sept. and Oct. as per de-							
tail in shipping record							
8 x 4 A 8H cells @ 1273½ 1059.141							
Scrap 546.54							
Parts 475.37							
31							
Cost R. Road Cells sold	540		1050	15			
Tin. Cells filled 1st cl.	141				980	008	
50 A 1x4 cells							
Manufacturing Orders	573	E			9	008	
1807 113.38							
1870 76.69							
A 1x4 cells + equipment							
Shipped after six months							
of Sept. and Oct. as per de-							
tail in shipping record							
50 A 1x4 cells @ 1960½ 980.08							
Scrap 113.38							
Parts 76.69							

October 1914

31							
Cost R. Road Cells sold	540		5183	35			
" Comm. 50%	533		5183	35			
Tin. Cells filled 1st cl.	141				98	008	
50 A 1x4 cells							
Manufacturing Orders	573	E			5	66	
1807 31.00							
1870 75.66							
A 1x4 cells + equipment							
Shipped after six months							
of Sept. and Oct. as per							
detail in shipping							
record.							
50 A 1x4 cells @ 1960½ 980.08							
Scrap 31.							
Parts 75.66							
31							
Cost A. Sight Cells sold	549		969				
Tin. Cells filled 1st cl.	141				8	79	
4 P 8H cells							
Manufacturing Orders	573	E			1	62	
1807 1.03							
1870 .39							
P 8H cells + equipment							
Shipped after six months							
of Sept. and Oct. as per							
detail in shipping record							
4 P 8H cells @ 206½ 8.79							
Scrap 1.03							
Parts .39							
31							
Cost A. Sight Cells sold	549		1391	84			
Tin. Cells filled 1st cl.	141				1731	40	
474 P 2x4 cells							
Manufacturing Orders	573	E			1	04	44
1807 [illegible]							
1870 [illegible]							
P 2x4 cells + equipment							
Shipped after six months							
of Sept. and Oct. as per de-							
tail in shipping record							
474 P 2x4 cells @							
Scrap							
Parts							

31								
Cost H. Lighting Cells Sold								
Prin. Cells Billed 1st. cl.	584	✓		7170	99			
	1st	✓					7516	19
588 B4H cells								
Manufacturing Orders	5-3	✓					1908	4
1807								
1870								
B4H cells + equipment								
Shipped c/o sales months of Sept. and Oct. as detailed in Shipping record								
588 B4H cells @ 12½¢				7516.19				
Trays				115.36	✓			
Parts				95.46	✓			
31								
Cost H. Lighting Cells Sold								
Prin. Cells Billed 1st. cl.	584	✓		5690	01			
	1st	✓					5395	96
94 P6 cells								
Manufacturing Orders	5-4	✓					935	91
1807				17.94	✓			
1870				15.97	✓			
P6 cells + equipment								
Shipped c/o sales months of Sept. and Oct. as per detail in Shipping record								
94 P6 cells @ 5¾¢				5395.96				
Trays				17.94				
Parts				15.97				
31								
Cost H. Lighting Cells Sold								
Prin. Cells Billed 1st. cl.	584	✓		8961	15			
	1st	✓					8442	76
146 P6H cells								
Manufacturing Orders	5-4	✓					57	41
1807				76.38	✓			
1870				76.11	✓			
P6H cells + equipment								
Shipped c/o sales months of Sept. and Oct. as per detail in Shipping record								
146 P6H cells @ 5¾¢				8442.76				
Trays				76.38				
Parts				76.11				

31								
Cost Comm. Renewal Cells Sold								
Prin. Cells Billed rnd. cl.	344	✓		7184				
	rnd	✓					1815	
15 B2 cells								
Manufacturing Orders	5-4	✓					309	
1807			1.96	✓				
1870			1.13	✓				
B2 cells + equipment								
Shipped c/o sales months of Sept. and Oct. as per detail in Shipping record								
15 B2 cells @ 12½¢				1815				
Trays				1.96				
Parts				1.13				
31								
Cost Comm. Renewal Cells Sold								
Prin. Cells Billed rnd. cl.	344	✓		18144				
	rnd	✓					14406	
96 B4 cells								
Manufacturing Orders	5-4	✓					697	28
1807			47.70	✓				
1870			70.18	✓				
B4 cells + equipment								
Shipped c/o sales months of Sept. and Oct. as per detail in Shipping record								
96 B4 cells @ 7½¢				14406				
Trays				47.70				
Parts				70.18				
31								
Cost Comm. Renewal Cells Sold								
Prin. Cells Billed rnd. cl.	344	✓		1184				
	rnd	✓					1180	
4 P6 cells								
Manufacturing Orders	5-4	✓					04	
1870								
P6 cells + equipment								
Shipped c/o sales months of Sept. and Oct. as per detail in Shipping record								
4 P6 cells @ 29½¢				11.80				
Parts				.04				

31									
Cost Comm. Renewal Cells Sold	344	✓		13	89	60			
Bin. Cells Billed 1 or cl.	144	✓						61	96
69 A4 cells									
Bin. Cells Billed rmd cl.	79	✓						14	9-
114 A4 cells									
Manufacturing Orders	54	E						79	64
1807 15.45 ✓									
1870 17.19 ✓									
A4 cells & equipment									
Shipped a/c dated months									
of Sept. and Oct. as per de-									
tail in shipping record									
69 A4 cells 1 or cl. @ 88½ 61.96									
114 A4 " rmd " " 35½ 79.80									
Rays 15.45									
Parts 17.19									
31									
Cost Comm. Renewal Cells Sold	344	✓		47	90	80			
Bin. Cells Billed 1 or cl.	144	✓					33	69	32
360 A6 cells									
Bin. Cells Billed rmd cl	79	✓					15	1	68
144 A6 cells									
Manufacturing Orders	54	E					16	89	94
1807 17.68									
1870 59.06 ✓									
A6 cells & equipment									
Shipped a/c dated months									
of Sept. and Oct. as per de-									
tail in shipping record									
360 A6 cells 1 or cl. @ 95½ 3369.32									
144 A6 " rmd " " 53½ 77.68									
Rays 17.68									
Parts 59.06									

31									
Cost Comm. Renewal Cells Sold	344	✓		139	75				
Bin. Cells Billed 1 or cl.	144	✓					76	1	70
69 A8 cells									
Bin. Cells Billed rmd. cl.	79	✓					54	1	60
80 A8 cells									
Manufacturing Orders	54	E					89	45	
1807 48.17 ✓									
1870 41.33 ✓									
A8 cells & equipment									
Shipped a/c dated months									
of Sept. and Oct. as per de-									
tail in shipping record									
69 A8 cells 1 or cl. @ 110½ 76.70									
80 A8 " rmd. " " 67½ 54.60									
Rays 48.17									
Parts 41.33									
31									
Cost Comm. Renewal Cells Sold	344	✓			8	65			
Bin. Cells Billed rmd cl	79	✓						8	64
1 A10 cell									
Manufacturing Orders	54	E							01
1870									
A10 cell & equipment									
shipped a/c dated months									
of Sept. and Oct. as per detail									
in shipping record									
1 A10 cell @ 8½ 8.64									
Parts .01									
31									
Cost Comm. Renewal Cells Sold	344	✓		10	64				
Bin. Cells Billed rmd cl.	79	✓						10	6
1 A12 cell									
Manufacturing Orders	54	E							0
1870									
A12 cell & equipment									
Shipped a/c dated months									
of Sept. and Oct. as per									
detail in shipping record									
1 A12 cell @ 10½ 10.6									
Parts .0									

October 1914

31			
Cost R. Road Renewal Cells Sold	348	1.76	
Pin. Cells Billed rmk. cl.	14		1.75
1 B4 cell			
Manufacturing Orders	54		.01
1870			
B4 cell + equipment			
shipped after sales months			
of Sept. and Oct. as per			
detail in shipping record			
1 B4 cell @	1.75		
Parts	.01		
31			
Cost R. Road Renewal Cells Sold	348	3.51	
Pin. Cells Billed rmk. cl.	14		3.50
1 A4 cell			
Manufacturing Orders	54		.01
1870			
A4 cell + equipment			
shipped after sales months			
of Sept. and Oct. as per de-			
tail in shipping record			
1 A4 cell @	3.50		
Parts	.01		
31			
Cost R. Road Renewal Cells Sold	348	6.77	
Pin. Cells Billed rmk. cl.	14		6.76
1 A8 cell			
Manufacturing Orders	54		.01
1870			
A8 cell + equipment			
shipped after sales months			
of Sept. and Oct. as per de-			
tail in shipping record			
1 A8 cell @	6.76		
Parts	.01		

October 1914

31			
Operation Acc No. Gl. Int. & Pur. Disp. Corpn	348	100.14	
Pin. Cells Billed rmk. cl	14	100.14	
45 B4 cells			
Pin. Cells Billed int. cl.	14		187.75
45 B4 cells			
Manufacturing Orders	54		18.59
4760			
Factory Expense	60		.20
1.75			
So credit Pin. Cells			
Billed int. cl. with 45 B4			
cells returned on cr. inv.			
14-10-91 - R.R. 5780 ; Mfg			
Orders No 4760 and Factory			
Exp. No 1.75 with cost of			
repairs ; and charge			
Pin. Cells Billed rmk. cl			
with rmk. class value of			
45 B4 cells and Oper. Acc			
with depreciation			
45 B4 cells - 1 int. cl. @ 4.13½ = 187.75			
31			
Profit + Loss	348	3.795	
Pin. Cells Billed rmk. cl.	14	3.585	
6 A4 cells.			
Pin. Cells Billed int. cl	14		48.71
1 A4 cells			
Manufacturing Orders	54		10.39
4760			
So credit Pin. Cells			
Billed int. cl. with 1 A4			
cells returned on cr. inv.			
14-10-1869 - R.R. 5848 ; and			
Mfg Orders No 4760 with			
cost of repairs - and			
charge Pin. Cells Billed			
rmk. cl. with rmk. class			
value of 6 A4 cells and			
Profit + Loss with de-			
preciation - 1 cell scrapped			
1 A4 cells int. cl. @ 48.71½ = 48.71			

Oct. Dec 1914

31
Prim. Cells Drawn Red

			175	17,444.559
150	Q3	cells		455.60
2004	Q4	"		8,174.24
450	Q4H	"		2,905.16
300	Q5	"		2,374.99
3997	Q6	"		8,692.17
787	Q6H	"		2,523.54
558	Q8	"		6,737.58
7498	Q8H	"		37,018.58
507	Q10	"		2,785.14
787	Q10H	"		4,956.61
787	Q12	"		4,871.71
7100	Q12H	"		33,953.18
1050	Q14	"		7,615.31
1817	Q14H	"		6,859.16
1050	Q16	"		4,099.16
781	Q16H	"		1,494.67
470	Q18	"		2,785.51
			1471	85,559.59

Work in Progress — 69 — 17,485.59

To credit "Work in Progress" with cost of cells assembled in months of Sept. and Oct. 1914

31
Material Complies A/c
Work in Progress — 59 — 10,585
To correct error in recap. of Mr. Brucher 14-9-456 work ended 9/6/14 — 69 — 10,585

31
Material Complies A/c
Work in Progress — 59 — 94.96
To correct error in recap. of Mr. Brucher 14-10-461 work ended 10/10/14 — 69 — 94.96

Oct. Dec 1914

31
Prim. Cells Filled 1st ch — 1140 — 17,609,671
Prim. Cells Drawn Red — 175 — 119,586.37
Manufacturing Orders — 5.5 — 6,489.89

To charge Prim. Cells filled 1st ch. with the cells filled with electrolyte months of Sept. & Oct. 1914

		Mfg	Elec.	Total
1643	Q4 cells	10,384.97	476.49	10,861.19
300	Q4H "	1,836.70	111.1	1,947.98
185	Q5 "	1,393.96	66.60	1,460.56
3174	Q6 "	74,537.06	1,585.49	78,899.53
787	Q6H "	7,513.34	157.97	7,671.76
334	Q8 "	3,969.96	196.60	4,166.38
7498	Q8H "	37,658.43	2,076.12	39,656.55
418	Q10 "	6,715.86	305.14	6,571.1
783	Q12 "	4,814.33	246.71	5,060.54
787	Q12H "	4,871.71	315.84	5,187.55
1183	Q14 "	7,487.99	109.97	7,099.96
914	Q14H "	7,704.11	118.87	7,822.98
1815	Q16 "	6,864.50	293.55	7,158.05
897	Q16H "	3,368.70	192.94	3,561.64
787	Q18 "	1,489.36	59.68	1,548.04
780	Q18H "	1,497.01	98.	1,595.01
7006	Q20 "	4,189.80	311.64	4,499.44
150	Q3 "	455.60	31.50	487.10
		119,586.37	6,489.89	126,076.71

31
Material Complies A/c
Work in Progress — 59 — 745.68
To correct error in recap. of Mr. Brucher 14-10-460 work ended 10/31/14 — 69 — 745.68

31					
Manufacturing Orders	5 7		7 10		
5187 Plant Equipment	7 5			7 10	
3790					
To correct error in distribution of No. 14-10-4					
31					
Accounts Receivable					
Shipping Chemical Works	33		10 -		
19				10 -	
To correct error in posting cr. entr. 14-10-95 in the amalgamation sales					
31					
Finished Cells Gill under.	47		7 6 10		
Cost Comm. Prism. Cells Sold	348			7 6 10	
5 A 6 cells					
A 6 cells returned after sales months of Sept. & Oct. as per detail in shipping record					
31					
Finished Cells Filled 1st cl.	141		10 061		
10 B 4 cells					
Manufacturing Orders	5 7		141 7		
1897	7.36				
1890	1.76				
Cost Comm. Cells Sold	59 7			44 413	
B 4 cells & equipment returned after sales months of Sept & Oct. as per detail in shipping record					
10 B 4 cells @ 1061	1061				
Freight	7.36				
Parts	1.76				

31					
Finished Cells Filled 1st cl.	141		583 7		
6 A 6 B 4 cells					
Cost Comm. Cells Sold	53 7			583 7	
A 6 B 4 cells returned after sales months of Sept. & Oct. as per detail in shipping record					
6 A 6 B 4 cells @ 97 1/2	58.3 7				
31					
Finished Cells Filled "M Lapi"	13 7		7 96		
7 M 8 cells					
Manufacturing Orders	5 7		7 30		
1890					
Cost "Minnesota Lamps Co." Sold	55 7			5 7 6	
One "Minnesota Lamp" Complete returned after sales months of Sept. & Oct. as per detail in shipping record					
7 M 8 cells @ 14 1/2	7.96				
Freight	7.30				
31					
Finished Cells Filled 1st cl.	141		1115 60		
60 A 7 cells					
Manufacturing Orders	5 7		60 7 3		
1897					
1890					
Cost Comm. Cells Sold	53 7			1115 83	
A 7 cells & equipment returned after sales months of Sept. & Oct. as per detail in shipping record					
60 A 7 cells @ 18 59/62	1115.60				
Freight	7.6 7				
Parts	3 7.61				

31						
Manufacturing Orders	5v	E		3	14	9
1910						
Service Expense	109	E				3 14 9
10-3						
Misc. materials returned by Inspectors months of Sept. and Oct. as per detail in shipping record						
31						
Manufacturing Orders	x	E		38	10	
1909						
Manufacturing Orders 1908	x	E				38 10
So charge off 1908 with rebates. Electrolyte as per detail in shipping record.						
31						
Manufacturing Orders	5v3	E		151	47	
1909 30.09						
1910 40.93						
7996 .10						
6078 19.96						
Cost of Parts Sold	36d	V				151 47
Sharp misc. parts so failure and solution returned after sales months of Sept. and Oct. as per detail in shipping record						
Sharp						
Parts						
Esfalite						
Solution						

31						
Finished Cells Filled 1 or 2 cl.	141	V		590	9v	
61 A 6 cells						
Manufacturing Orders	5v9	E		1v	553	
1909 17.50						
1910 13.03						
Cost Comm. Cells Sold	53v	V				590 9v5
A 6 cells & equipment returned after sales months of Sept. & Oct. as per detail in shipping record						
61 A 6 cells @ 9.55	590.9v					
Sharp	17.50					
Parts	13.03					
31						
Finished Cells Filled 1 or 2 cl.	141	V		791	58	
30 A 6H cells						
Manufacturing Orders	5v5	E		7v	54	
1909 13.10						
1910 7.44						
Cost Comm. Cells Sold	53v	V				3 17 1v
A 6H cells & equip. returned after sales months of Sept. & Oct. as per detail in shipping record						
30 A 6H cells @ 9.1 23/2	791.58					
Sharp	13.10					
Parts	7.44					
31						
Finished Cells Filled 1 or 2 cl.	141	V		1v	69	
1 A 8 cell						
Cost Comm. Cells Sold	53v	V				1v 69
A 8 cell returned after sales months of Sept. and Oct. as per detail in shipping record						
1 A 8 cell @	1v.69					

31									
Finished Cells Filled 1st. cl.	141	✓			80	49			
31 Battery cells									
Manufacturing Orders	533	E			19	41			
1897									
1898									
Cost Comm. Cells Sold	533	✓						99	44
Battery & equipment returned after twelve months of Sept. & Oct. as per detail in shipping record.									
31 Battery cells @ 1.98½	80.49								
Scrap	5.96	✓							
Parts	13.51	✓							
31									
Cost of Parts Sold	364	✓	10	55	53	37			
Manufacturing Orders	534	E					10	55	53	37
1897	1,311.10	✓							
1898	7,305.90	✓							
1906	119.96	✓							
6078	6,818.96	✓							
Scrap, misc. parts, asbestos and asbestos shipped after twelve months of Sept. & Oct. as per detail in shipping record									
Scrap	1,311.10								
Parts	7,305.90								
Asbestos	119.96								
Solution	6,818.96								
31									
Factory & Power 15.6	163	E			57	77			
Fin. Cells Filled 2nd cl.	79	✓						57	77
1 Lab cell									
To replace defective cell as per detail in shipping record									
1 Lab cell @	57.77								

31									
Finer Goods	100	✓			179	97			
Manufacturing Orders	534	E						179	95
1897 100.84 ✓									
1898 17.77 ✓									
4190 11.16 ✓									
Fin. Cells Filled 1st cl.	100	✓						100	61
10 Battery cells									
Factory & Power 15.5	100	E							36
Battery cells & equipment shipped month of Sept. & Oct. as per detail in shipping record									
10 Battery cells @ 10.06½	100.61								
Scrap	100.84								
Parts	17.77								
Bungs	11.16								
Fac. & p.	.36								
31									
Service Dept. & Power 10.3	537	E			79	69			
Manufacturing Orders	534	E						79	69
1898 79.34 ✓									
7906 .35 ✓									
Misc. parts, asbestos used for Inspectors during month of Sept. & Oct. as per detail in shipping record.									
31									
Manufacturing Order 4160	×	E			1	63			
Manufacturing Orders	×	E						1	63
1897 1.18 ✓									
1898 .45 ✓									
Scrap & misc. parts shipped month of Sept. & Oct. as per detail in shipping record.									
Scrap 1.18									
Misc. Parts .45									

To Shipping Expense 45.5	390	E	18 06		
Manufacturing Orders	54	E		18 06	
1890 5.06					
6x48 13.00					
Misc. parts & solution for in transit months of Sept. & Oct. as per detail in shipping record					
Misc. Parts 5.06					
Solution 13.00					
Advertising Expense 50.15	395	E	7 97		
Manufacturing Orders	54	E		7 97	
1897					
Lamp shipped in months of Sept. & Oct. as per detail in shipping record					
Electrical Expense 15.6	763	E	184 71		
Bin. Cells filled 1st cl. 1 Ab cells	71			104 44	
Manufacturing Orders	54	E		173 77	
1897 60.03					
4x60 113.74					
Ab cells & equipment shipped to replace defective materials in months of Sept. and Oct. as per detail in shipping record					
1 Ab cells @ 5.77½ 10.44					
Lamp 60.03					
Repairs 113.74					

Advertising Expense 50.5	395	E	17 09		
Bin. Cells filled 1st cl. 5 Br cells	74			17 98	
Manufacturing Orders	54	E		11	
1897 1.10					
1890 3.01					
Br cells & equipment shipped in months of Sept. & Oct. as per detail in shipping record					
5 Br cells @ 1.59½ 17.98					
Lamp 1.10					
Parts 3.01					
Experimental	74		15		
Bin. Cells filled "Br type" 1 Mr8 cells	74			96	
Manufacturing Orders	54	E		19	
6x48 .19					
1890 1.07					
Mr8 cells & misc. parts shipped in months of Sept. & Oct. as per detail in shipping record					
1 Mr8 cells @ 14½ 7.96					
Solution .19					
Parts 1.07					
Operation of Trucks	37		3 45		
Manufacturing Orders 4x60	54	E		3 45	
Repairs made to cells in our trucks in months of Sept. & Oct. as per detail in shipping record					

31

Reserve for Bad Debts 311 ✓ 78 10

Rec. Cello Filled rub. cl. 78 ✓ 19 16

1 24 cells 3.50

3 96 " 15.66

Manufacturing Orders 54 ✓ E 8 94

1870 .70 ✓

4760 8.94 ✓

Cells & misc parts shipped months of Sept. & Oct. as per details in shipping record

1 24 cells 350% 3.50

3 96 " " 570% 15.66

Parts .70

Repair 8.94

31

Manufacturing Orders 53 ✓ E 761 71

1897 18.39 ✓

1870 108.67 ✓

6078 134.70 ✓

Cost of Parts Sold 364 ✓ 761 71

Shaves, misc. parts & solution returned months of Sept. & Oct. as per details in shipping record

Shaves 18.39

Parts 108.67

Solution 134.70

30

Manufacturing Orders x E 31 1 53

4376

Manufacturing Orders x E 31 1 53

1870 197.98 ✓

6078 113.55 ✓

Misc. parts & solution drawn by our Chicago Repair Depot months of Sept & Oct. as per details of shipping record

Parts 197.98

Solution 113.55

31

Trade Goods 400 ✓ 78 0 77

Rec. Cells Filled 100. cl. 14 ✓ 78 10

3 72 cells 7.99

5 24 " 23.31

Manufacturing Orders 54 ✓ E 57 17

1897 114.18 ✓

1870 15.65 ✓

7796 .65 ✓

6078 171.64 ✓

31 Dr cells @ 259% 7.99

31 Dr " @ 466% 23.31

Shaves 114.18

Parts 15.65

Betaplate .65

Solution 171.64

Cells, shaves, misc. parts & Betaplate and solution shipped months of Sept. and Oct. as per details in shipping record

31

Shipping & Express 340 E 17 36

4545

Manufacturing Orders 54 ✓ E 17 36

1870 1.00 ✓

6078 11.36 ✓

Misc. parts & solution lost in transit months of Sept & Oct. as per details in shipping record

Misc. Parts 1.00

Solution 11.36

31

Reserve for Bad Debts 311 ✓ 1 88

Manufacturing Orders 54 ✓ E 1 88

4760

Repairs for which allowances were made during month of Sept. & Oct. as per details in shipping record.

31						
Service Expense	10.09	E		6 14		
Manufacturing Orders	5.04	E			6 14	
1890 .14						
7990 6.00						
Misc. parts + repairs						
drawn by operation						
months of Sept. + Oct.						
as per detail in shipping						
record						
Parts .14						
Repairs 6.00						
31						
Service Expense	7.63	E	71	9 77		
15.66						
Rim. Cells filled 1st cl.	14.00				73 13	
7 4 cells 13.77						
1 16 " 9.36						
Manufacturing Orders	5.04	E			19 46	
1890 83.04						
6078 111.60						
Cells, misc. parts and						
solution to replace						
defective materials						
months of Sept. + Oct.						
as per detail in						
shipping record						
7 4 cells @ 1.97	13.77					
1 16 " "	9.36					
Parts	83.04					
Solution	111.60					

31						
Rim. Cells filled "Type"	13.00		6 6	98		
50 Mr 8 cells						
Rim. Cells assim "Type"	13.00				65	95
50 Mr 8 cells						
Manufacturing Orders	5.04	E				83
6078						
To change Rim. Cells						
filled "Type" with						
cells filled with electrolyte						
months of Sept. + Oct. 1914						
50 Mr 8 cells @ 131.89	65.95					
50 " " " 1.66	.83					
	66.98					
Cost Mr 8 cells sold						
31						
Rim. Cells filled "Type"	5.00		15	38		
Rim. Cells assim "Type"	13.00				2	95
2 Mr 8 cells						
Rim. Cells assim "Type"	13.00				65	95
50 Mr 8 cells						
Manufacturing Order	5.04	E				48
1890 5.65						
6078 .83						
Mr 8 cells + equipment						
shipped during month						
of Sept + Oct as per						
detail in shipping record						
2 Mr 8 cells @ 1.47½	2.95					
50 Mr 8 " " 131½	65.95					
Parts	5.65					
Solution	.83					
31						
Rim. Cells filled 1st cl.	4.00		88	01		
13 4 8 cells						
Manufacturing Orders	5.03	E		.15		
1890						
Cost Comm. Rim. Cells sold	3.45				88	16
All cells + equip. mgt						
returned during months						
of Sept. + Oct. as per detail						
in shipping record						
13 4 8 cells @ 6.77½	88.01					
Parts	.15					

31	Tin. Cells Filled 2nd cl.	141	✓		10	44	
	2 16 cells						
	Cost Comm. Renew Cells Sold	534	✓				10 44
	16 cells returned after						
	sales months of Sept. &						
	Oct. as per detail in						
	shipping record						
	2 16 cells @ 5.22½	10.44					
31	Tin. Cells Filled 1st cl.	141	✓		150	70	
	109 Ah cells						
	Manufacturing Orders	533	E		47	16	
	1897	29.80	—				
	1870	17.36	—				
	Cost Comm. Cells Sold	534	✓				197 86
	Ah cells & equip. must						
	returned after sales months						
	of Sept. & Oct. as per						
	detail in shipping record						
	109 Ah cells @ 1.38½	150.70					
	Bags	29.80					
	Parts	17.36					
31	Tin. Cells Filled 1st cl.	141	✓		40	61	
	10 Pb cells						
	Manufacturing Orders	533	E		41	11	
	1897	38.96	—				
	1870	1.75	—				
	Cost Comm. Cells Sold	534	✓				41 72
	Pb cells & equip. must						
	returned after sales months						
	of Sept. & Oct. as per detail						
	in shipping record						
	10 Pb cells @ 4.06½	40.61					
	Bags	38.96					
	Parts	1.75					

31	Tin. Cells Filled 1st cl.	141	✓		176	08	
	75 Ah cells						
	Manufacturing Orders	533	E		14	98	
	1897	7.45	—				
	1870	7.53	—				
	Cost P. Road Cells Sold	534	✓				191 06
	Ah cells & equip. must						
	returned after sales months						
	of Sept. & Oct. as per detail						
	in shipping record						
	75 Ah cells @ 1.04½	176.08					
	Bags	7.45					
	Parts	7.53					
31	Manufacturing Orders	533	E		45	05	
	1870	5.74	—				
	1890	39.31	—				
	Service Expense	407	E				45 05
	10-3						
	Misc. parts and used						
	solution returned by						
	signal inspector months						
	of Sept. & Oct. as per detail						
	by shipping record						
	Parts	5.74					
	314 gal. Solution	39.31					
31	Manufacturing Orders	×	E		50	77	
	1890						
	Manufacturing Orders	×	E				50 77
	314 gal. used electrolyte						
	returned by Chicago						
	Repair Dept. months of						
	Sept. & Oct. as per detail						
	in shipping record						

31						
Manufacturing Orders	593	E	79	43		
1870						
Free Goods	600				79	43
Misc. materials received months of Sept. & Oct. as per detail in shipping record						
31						
Cost Telling Outfits Sold	360		54	150		
Manufacturing Orders	593	E			54	150
1870						
Factory - Cities 165.						
Telling Outfits shipped during the months of Sept & Oct. as per detail in shipping record						
31						
Cost of H. Frig Fit. Equip. Sold	546		1889	98		
Hotel Frig Fit. Equip. H.F.F.	598				1889	98
Cost of Hotel. Frig Fit.						
Equip. shipped the sales months of Sept. & Oct. as per detail in shipping record.						
31						
Houses. Frig Fit. Equip. H.F.F.	598		105	91		
Cost of H. Frig Fit Eq. Sold	546				105	91
Cost of H. Frig Fit Eq. within mentioned months of Sept. & Oct. as per detail in shipping record						
31						
Manufacturing Orders	593	E	1	01		
1870						
Cost of Telling Out Fits Sold	360				1	01
To correct error in prod. entry this page. This entry made necessary on account of error in posting, Sept. 14-9 - 295 per duplicate - See first entry J. 315						

31						
Cost Commercial Cells Sold	533		69	96		
" P. Prod. " "	560		317	88		
" H. Frig Fit " "	567		37	05		
" Compu. Pow. " "	565		106	50		
" R. Prod. " "	565			79		
" H. Frig Fit " "	565					
Factory Overhead Expenses	565				4	74 16
Cell Dept. & Prin. Cell Dept.	24				133	46
To charge cost of Cells sold various classes, with cost of putting cells up in batteries, and cost of assembling cells with batteries						
31						
Factory Refunds	743	E	450	06		
31						
Shipping Refunds	940	E	450	06		
1914						
Operation of Trucks	574				900	12
To distribute proportionately between receiving & outgoing freight the cost of truck operation for the months of Sept & October - 1914						
31						
Cost of Commercial Cells Sold	533		8	12		
Trucked Cells Filled	153				8	12
1st class						
To correct cost of sales entry on p 290. & Sal cells see detail Shipping Record Sept & Oct - 1914						

November 1911

30					
Interest on Funded Debt	787	25 00 00			
Interest on Funded Debt Accrued	7311			7500 00	
To charge "Interest on Funded Debt" with interest accruing on outstanding bonds of the Company					
30					
Insurance	778	194 65			
Insurance Unexpired	194			194 65	
To charge Insurance with insurance expiring month of November 1911					
30					
Sales	768	1084 01			
Sales Accrued	750			1084 01	
To charge "Sales" a/c with proportion of Sales accruing month of November 1911					
30					
Profit & Loss	314	1000 00			
Reserve for Bad Debts	311			1000 00	
To charge P. & L. with $1000.00 to cover of estimated losses during month of November - 1911					
30					
Employers Liability Insurance	135	50 48			
Liability Insurance Accrued	139			50 48	
To charge the above a/c with proportion of insurance expiring during month of November - 1911					
30					
Edison Chemical Works	17	9 18			
Accounts Payable	319			9 18	
To correct distribution of invoice 10-1079-1d					

See entry p. 349

November - 1911

30					
Edison Chemical Works	17	163 78			
Accounts Receivable	33			163 78	
To correct distribution of invoice 10-1050-1d					
30					
Demolishing Cells & Tellers 7th Class operation of Rem. to L. & P. Co.	78	17 18			
Demolishing Cells & Tellers 1st Class 1911	378	17 19			
To charge the above accounts with 7th Class value and depreciation of from 1st to 7th Class Cells & Tellers removed in transf. of Rem. to L. & P. S. Co. Detail to L. H. McClelland. See Sheet 11-1008-1d " " 11-1005-1d 6 - Pd cells - @ $0.06				7 37	
30					
Manufacturing Orders 1870	526	377 45			
Cost of commercial cells, Pd. 533				377 45	
To correct posting of 46 Connectors - cost of 46 cells Pd. - Acct. - Acct. - 1911					
Spent 1167 @ Horse 10621 Shell 1167 @ 1.1175 17554					
difference 377.45					
see J 309					
30					
Improvements	414	351 78			
Plant & Equipment $3377	25			351 78	
To charge Improvements with cost of Dis & Cor made up of $3377 - now obsolete - as per Mess. - Mr. Bowden & Hotel					

November 1911

30

Expenses 511 247 81

Plant & Equipment 75 247 81

1911 T

To charge expenses 4/m with Cost of making up 1679 - to be used in reclaiming material from old cells. Rent - Ardit for menu of Mr Donahue - 4/m/pd

Labor		226 85
Materials	1.26	
Cartage	3.48	19.84
Patterns		1.14

30

Expenses 511 33 35

Plant & Equipment 75 33 35

1911 T

To charge expenses 4/m with cost of operating up 1.3 # 914 - to be used in reclaiming material from old cells. Rent - Ardit for menu of Mr Donahue 1/m/pd

30

Remelted cells Sold 2nd class 78 11 68

Depreciation of Renewment Rules 330 11 68

Remelted cells Sold 1st class 79 73 36

To charge the above accounts with 2nd class rules in depreciation from 1/3 to 2nd class and 9 Pr cells Returned to our Chicago office by Stromberg Chelsea Co and 1T 1899 10/17 pd

9 Pr cells @ 7.09 73.36

November - 1911

30

Depreciation of Renewment Rules 330 358 81

Remelted cells Sold 2nd class 78 358 81

To charge the above acc. with depreciation from 2nd to 3rd class - 53 Pr cells returned by Stromberg Chel. Co 2nd RR 5-190 - 4/m/pd

53 Pr cell 2nd class @ 7.14 378.81

30

Depreciation of Plant & Equipment 377 4009 30

Reserve for Depreciation of Plant & Equipment 318 4009 30

To deprecate Plant & Equipment by 1/2 of 1% of its total value as shown in financial statement of Oct 31 - 1911

Motor accommodation	108 6.40
Patterns & Drawings	25 000.00
Mach & Factory Equip	700 635.61
Equipment outside	11 667.94
" Loaned	419.00
" Delivered on lease	1751.31
" Installed	108.68
Office Furniture & Fixtures	10 440.81
" " outside	146 5.49
1/2 of 1% of	801 860 18

30

Factory Supplies 769 F. 38 77

Reserve for Bad Debts 311 13 4 85

Manufacturing Orders 50 F. 173 67

1907	166/
1870	65/
1876	1562/

To credit the above account with materials used in reclaiming cells during Oct 1911 - as per head foremen - by Mr Hale

November 1914

30						
Reserve for D & C Cells Due Customers	311		567	-		
Accounts Receivable	33				567	-
Uniform Sales (B)						
To charge Reserve for D & C Cells Due Customers with allowance made to Mr. Voist Salesman of Rockford Ill. for 60 C/18 & 84 B.M. cells as per letter A.M.-19-644 See page 339 Memo. ledger						
30						
Scrapped cells Sold 2nd class	98		201	77		
Profit & Loss	314		210	57		
Scrapped cells Sold 1st class	164				411	79
To charge Profit & Loss with difference between 1st & 2nd class selection and 40 lb cells & scrapping of 1 lb 1st class returned by Russel & Lang Carriage Co on R.O. 5519 R-C 11-15 43 lb cells @ 9.25 lb 397.75 1 lb " " 9.35						
30						
Profit & Loss	314		35	30		
Manufacturing Orders 4946	501	E			35	30
To charge Profit & Loss with cost of replacing 42 cell Bal Battery returned by Russel & Lang Co on R.R. 5519 R-C 11-15 as above entered						
30						
Cost of Commercial Cells Sold	533		9	90		
Bill						
Manufacturing Orders 5001	501	E			9	90
To correct statement on cell Bill Mayo covering Sept & Oct Sales						

November - 1914

30						
Consignment Sales	458		9	00		
Accounts Receivable Consignment 4941	33	E			9	00
To correct distribution of Invoice 14-10-941 Analysis Sales - October 1914						
30						
Accounts Receivable	33		9	00		
Advertising Pelphines 50-3 A	395	E			9	00
To correct distribution of Invoice 14-10-941 Analysis of Sales - October 1914 as above entered.						
30						
Accounts Payable	319		9	18		
Accounts Receivable	33				9	18
To correct entry on p. 314 - this Journal						
31						
Consignment Sales	458		13,15	50		
Accounts Receivable Consignment 4942	33	E			13,15	50
Edward Stong & Battery Co. Chicago Ill. To credit above account with, as listed below, cells used in replacing scrapped cells during November 1914						
29 0-4 @ 13 lb 391.50						
41 6-6 @ 10 lb 500.00						
7 0-11 @ 16 lb 5.00						
7 0-8 " 5.00						
31						
Consignment Sales	458		18,147	70		
Accounts Receivable-Consignment 4943	33	E			18,147	70
Edward Stong & Battery Co Chicago Ill To credit above account with material in transit at time account was taken Bal. Fol						

31					
Inserted cells Filled 7th class	78		19 8 36		
38 Ht cell					
Cost of Renewal cells Comm'd 38 cells	3 0			154 75	
Manufacturing Orders	50			46 08	
4760					
To credit cost of Renewal cell - water value of material recovered less cost of preparing same. Returned by General Vehicle Co. on RR 9 9 RR - replaced Sales order 4909B 7/4/14 from 9-4-95 to 9-1-99 - Co from 9-2-04					
31					
Inserted cells Filled 7th class	78		19 9 37		
Cost of Renewal cells Comm'd	3 0			93 105	
Manufacturing Orders	50			61 77	
4760					
To credit Cost of Renewal cells - water value of material recovered less cost of repairs of 60 cells 1.5 Battery returned by R H Macy & Co - replaced on Sales order 4999B 7/4/14 56 Ht cells 7th class @ 2 = 99 37 less cost of repairs 61 77					

31					
Inserted cells Filled 7th class	78		3 8 50		
11 Ht cell					
Cost of Renewal cells Comm'd 3 0				7 76	
4 Ht cell					
Manufacturing orders	50			35 74	
4760					
To credit Cost of Renewal cells - water value of 11 Ht cells less cost of repairs - recovered from battery consisting of 70 Ht cell returned by Railway Storage Battery Car Co on RR 6 4 9 replaced on Sales order 4998B 7/4/14 from 10-1-98 11 Ht cell @ 3 = 33 00 cost of repairs 35 74					
31					
Inserted cells Filled 7th class	78		4 6 98		
9 Ab cells					
Cost of Commercial cells Comm'd 8 cells				8 94	
Manufacturing orders	50			38 06	
4760					
To credit Cost of Renewal cells - water value of 9 Ht cells 7th class less cost of repairs, recovered from 60 cell Ht battery returned by Mechanics Motor Mfg Co on RR 10 9 replaced on Sales order 4 0 8 B 7/4/14 from 10-1-99 9 Ht cells @ 5 = 45 00 cost of repairs 38 06					

December 1911

31					
Cost of Renewal Cells Commenced	345		6465		
6-1					
Immediately Cells Drilled 2nd Class	78		34 50		
7-1					
Manufacturing Orders	501	E			89 15
476					
To charge above account with value of 7 Hd Cells 2nd Class and cost of repairs on 6 cells Hd Battery returned by Adams Telephone Co. on RR 1979-1370. Replaced on Sales order 6 to B - Hospital Bed 11-8750 7 Hd Cells 2nd Class @ 12 00 84 00 Cost of repairs 5 15					
31					
Interest on Funded Debt	787		7500 —		
Interest on Funded Debt Accrued not due	731				7500 00
To charge Interest on Funded Debt with Interest accruing on outstanding bonds of this company					
31					
Insurance	778		194 66		
Insurance Unexpired	194				194 66
To charge Insurance with insurance expiring month of December 1911					
31					
Sales	768		108 401		
Sales Accrued	750				108 401
To charge Sales with proportion of Sales accruing month of December 1911					

December - 1911

31					
Profit & Loss	347		1000 —		
Reserve for Bad Debts	311				1000 —
To charge Profit & Loss with $1000.00 to take care of estimated losses during December 1911					
Employees Liability Insurance	109				50 48
Liability Insurance Accrued	135		50 48		
To charge above account with proportion of Liability Insurance expiring December 1911					
31					
Depreciation of Plant & Equipment	377		4009 30		
Reserve for Depreciation of Plant & Equipment	315				4009 30
To depreciate Plant & Equipment by 1/4 of 1% of its total value - as shown on Balance Sheet - Oct 31st					
Patterns & Drawings	25 000 00				
Machinery & Factory Equip	750 675 61				
Equipment outside	11 667 74				
" Lorch	419 00				
" Adamsville Properties	1751 31				
" Exhibit	108 68				
Office Furniture & Fixtures	10 460 81				
" " " outside	1765 59				
Water Accommodations	1084 60				
	801 860 41				
1/4 of 1% of 801,860.41 =	4009 30				
31					
Profit & Loss	347		5 77		
Manufacturing Orders	575	E			5 77
1170 4.81					
2796 .80					
6078 .11					
Adjustment of Philadelphia Branch Stock a/c - Nov 1-1911					

December – 1901

31									
Administration & General Expenses	791	£		45	50				
6-17									
Demarked cells Sold 2nd class	78						45	50	
130 a-d cells									
To charge above account with depreciation from 2nd to 3rd class – 130 a-d cells taken from J. F. Miller's Co and replaced on R.O. 0.5.0.3 R Rec C. 11-7-29 – 17 p/pf 130 a-d cells @ 3/-									
31									
Demarked cells Sold 2nd class	78			6	75				
1 Br cells									
Profit & Loss	384						6	75	
To charge above account with 1 Br cells 2nd class not included in Laboratory cell Inventory 7/8 p/pf Rec Credit 1d – 10 – 29 1 Br cells @ 1/-									
31									
Depreciation of Consignment Poles	330			35	05				
Demarked cells Sold 2nd class	78			35	05				
Demarked cells Sold 1st Class	184						70	09	
79 Br cells									
To depreciation from 1st to 2nd class 79 Br cells returned by Electric Motive & Const. C. RR 79 LR Cliffs 10-1-1 79 Br cells @ 1/59									
31									
Profit & Loss	384			770	39				
Demarked cells Sold 2nd class	78			770	39				
Demarked cells Sold 1st Class	184						440	78	
44 a-d cells									
To depreciation from 1st to 2nd class 44 a-d cells returned to our Chicago Office 17 44 L.C. Cliffs 11-29									

December – 1901

31									
Depreciation of Consignment Poles	330			3	6				
Manufacturing Order	575	£					3	6	
4 7 6									
To charge the above account with cost of repairing and putting into saleable condition 1 Br cell returned by General Robinson's Co. and 1 Br 7 R No K.R.R. Invoice 1 2010 26									
31									
Demarked cells Sold 1st class	184			759	59				
100 Br cells									
Demarked cells Sold 2nd class	78						179	55	
100 Br cell									
Profit & Loss	384						179	55	
To credit Profit & Loss account with difference on 1st & 2nd class valuations of 100 Br cell returned by bondsmen of City of N.Y. Invoiced as 2nd class cells – 7/8 p/pf 100 Br cells	759.59								
31									
Depreciation of Consignment Poles	330			11	30				
Manufacturing Order	575	£					11	30	
4 7 6									
Incidental Expenses	763	£						10	
17-6									
To charge above account with cost of repairing and putting into saleable condition 100 Br cells returned by bondsmen of City of N.Y. R.O. 6 7 K									

| | | |

31										
Advertising Expense	395	£			83					
no-3										
Manufacturing Orders	575	£						83		
4786										
To charge Advertising Expense with cost of refurbishing cells returned from N.Y. Street Cleaning Dept. Exhibit on the following repair orders										
6361R 5 Bicycle	.15									
1359R 50-5 "	.30									
1357R 5 "	.50									
31										
Reserve for Bad Debts	311				1 41					
Manufacturing Orders	575	£						1 41		
4786										
To charge Reserve for Bad Debts with cost of refurbishing 1 to. cell returned by Revel & Long Carriage Co RR 4410R										
31										
Factory Expense	463	£			3 96					
1506										
Manufacturing Orders	575	£						3 96		
4786										
Cost of refurbishing 3 to. cells - stock book - returned from N.Y. Electric Station on RO 3782R - 9/19/04										
31										
Factory Expense	463	£			1 64					
1506										
Manufacturing Orders	575	£						1 64		
4786										
Cost of refurbishing 1 to. cell - returned by Fal Stetz Brewing Co on RO. 3792R 9/19/04										

31										
Inserted Cells Filled 2nd class	78				13 54					
78 cells										
Profit & Loss	361							9 74		
Manufacturing Orders	575	£						3 80		
4786										
To charge Inserted cells Filled 2nd class 78 and credit P. & Loss with value of 78 cells returned on RR 2300R. No record to show who returned these cells, after much correspondence and inquiries present no one has claimed them.										
78 cells - 2nd class @ 6½	1354									
Cost of refurbishing	380									
31										
Depreciation of Consignment Cells	330				33 47					
Manufacturing Orders	575	£						33 47		
4786										
Cost of refurbishing 60 cells to Battery Loaned Mill Equip. & C. - RO 5667R										
Refurb	33.47									
60 cells below										
31										
Depreciation of Consignment Cells	330				13 54					
Inserted cells Filled 2nd class	78							13 54		
78 cells										
To depreciate from 2nd to 3rd class 78 cells returned with 6 cells to battery on RO. 5667R see above entry.										
78 cells @ 6½	1354									

31						
Reserve for Bad Debts	311		68 00			
Manufacturing Orders	575	E			68 00	
4760						
Value of Materials & Labor spent in repairing cells purchased goods to Customers during November & December 1914						
31						
Factory Expenses	763	E	38 57			
15-6						
Manufacturing Orders	575	E			38 57	
1970	3 85					
4760	34 72					
Materials & Labor spent in repairing defective cells during November & December 1914						
31						
Factory Expenses	763	E	17 50			
15-6						
Manufacturing Orders	575	E			17 50	
4760						
Cost of repairing defective Pillar returned by Chicago Power Station on R.O. 5583 - 1914						
31						
Profit & Loss	347		87 97			
Manufacturing Orders	575	E			87 97	
4760						
Factory Expenses	763	E				
15-5						
Cost of repairing 31 Bad cells returned by J. A. Edison Co. on R.O. 6117 R 1914						

30						
Manufacturing Orders	575	E		35 913		
4760						
Factory Expenses	763	E			67 20	
15-3						
Manufacturing Orders	575	E			775 89	
6078						
To charge out to the work Electrolyte & Current used in repairing cells during November & December 1914.						
530 lbs Sulphuric @ .0500	775 89					
4768 Kwh Current @ .0140	67 20					
30						
Operation of Gen. Sol. & P.O. Crofts	375			107 93		
Factory Expenses	763	E		1 05		
15-6						
Manufacturing Orders	575	E			108 98	
4760						
Cost of repairing 339 Pot cells returned by Eclipse Auto Co. on R.O. 5319 - 5560 R						
31						
Manufacturing Orders	575	E		98 49		
4760						
Manufacturing Orders	575	E			80 27	
6078						
Factory Expenses	763	E			18 22	
15-3						
Deliveries & Current used by Repair Dept. November & December - 1914						
1285 lbs Deliveries @ .0750	80 27					
881.5 Kwh Current @ .0207	18 22					
31						
Finished Cells Sold 1st class 5 Pot cells	78			10 00		
Profit & Loss	347				10 00	
To credit Profit & Loss with value of 5 Pot cells 1st class sold treated as shown on						

December – 1904

transit as new inventory was taken at Chicago office 7/31/04 and were not included in inventory of Chicago office records show these cells as being in Warehouse – 7/31/04 Rs
Invoice 14-3-1895

31

Factory Expense	463	£		81		
15-6						
Depreciation of Consignment Cells	330			3 99		
Manufacturing Orders	595	£			4 80	
4560						
Cost of repairing 79 Br cells returned by Electric Construction & Machinery Co. on R.O. 5716R						
31						
Depreciation of Consignment Cells	330			7 30		
Factory Expense	463	£		7 73		
15-6						
Manufacturing Orders	595	£			1 4 30	
4560						
Factory Expense	463	£			73	
1905						
Cost of repairing 100 O-H cells returned by General Electric Co. on R.O. 6109R						

31

Administration & General Expense	271	£		39		
6-14						
Advertising Expense	395	£		1 26		
50-3						
Manufacturing Orders	595	£			1 65	
4560						
Cost of repairing cells returned by employees based for Christmas tree lighting						
6706R 7 Hull	.39					
6707R 5 Bs	.41					
6708R 5 Bs	.42					
6703R 5 Bs	.41					
31						
Profit & Loss	341			19 93		
Jumbled cells Jeffery 2nd class	78			7 78		
6 Br cells						
Jumbled cells Jeffery 1st class	184				18 17	
7 Br cells						
Manufacturing Orders	595	£			9 54	
4560						
To charge Profit & Loss with depreciation from 1st & 2nd class 6 Br cells and scrapping of 1 Br cells cost of repairing. These cells returned by Brooklyn Navy Yard – on R.O. 5197R and replaced with 14 class cells on Sales order 55128						
7 Br cells @ 2.69 ea	18.17					
Cost of repairs	9.54					

31									
Depreciation of Management Rolls	390			87	81				
Remelted Cells Filled 2nd class	78			81	77				
do Pol cells									
Remelted Cells Filled 1st class	114					16	7	44	
do Pol cells									
Manufacturing orders	575	G						6	75
1876									
Factory Expenses	763	G							31
17-5									
To depreciate from 1st to 2nd class do Pol cells returned by Kemp & Davis on Pol Ret 1st Apl - also cost of repairs									
do Pol cells @ 20¢	167.20								
Cost of repairs	6.57								
31									
Reserve for Bad Debts	311			8	96				
Manufacturing orders	575	G						8	86
1876									
Factory Expenses	763	G							10
17-8									
Cost of repairing of cells - returned on R.O. 1501 - 6th									
31									
Reserve for Bad Debts	311			92	43				
Remelted Cells Filled 2nd class	78					67	8	86	
1306									
Manufacturing orders	575	G						25	87
1876 19.71									
1870 6.33									
To charge to Reserve for Bad Debts the cost of repairs and depreciation from 1st to 2nd class on 1306 cells returned by American Bank to us R.O. 5500 R. The battery of 71 cells learned to above which other battery was being repaired									

31									
Sales of Parts	451					71	5	10	
Manufacturing orders	575	G							71 5 10
1901									
To credit of 1901 with 3000# Potassium Sulphate to Chicago Office on Invoice 17-681-ind. This solution made up which order									
3000# @ .07¾ (Invoice price) 1901									
31									
Profit & Loss	317					700	00		
Plant & Equipment	75								700 00
Value of 1 Rubber Insulator which has been removed & recaffed This per memo of the Boarder 1-8-19th. Ref R.O. 1103									
31									
Plant & Equipment	75					37	500		
5337 T									
Material & Supplies	43								37 500
To transfer to P.L. value of 1 Incl Chassis purchased from Mr. J. Arthur C. Clement - Men's Furnisher (Lowden Bldg) Youth 11-11-7-797. July - 19th.									
31									
Shipping Expenses	390	G						85	
1901									
Manufacturing Orders	575	G							85
1901									
Cost of repairing 1 Pol cell received in shipping at Chicago office. Ref R.O. 1009 R									

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31
Sundries Cells Filled 2nd class 78 15 66
30 a-6 cells
Cost of Renewal Cells Comm'l 345 15 66
a-6 cells
Value of 30 a-6 cells
2nd class recovered from
6 cells the battery returned
by Wells Fargo & Co ref.
R.O. 64 78 R - Sent 14-11-14
30 a-6 cells @ 50% 15 66

31
Cost of Renewal Cells Rebl Commercial 345 77 64
a-6 cells
Manufacturing order 575 77 64
4 to
Cost of refaining
6 cells the battery returned
in part payment for
a 6 cells the battery shipped
to Wells Fargo & Co
ref. R.O. 64 78 B Sent 14-11-14

31
Sundries Cells Filled 2nd class 78 140 94
27 a-6 cells
Cost of Renewal Cells Rebl Comm'l 345 67 49
46 cells
Manufacturing order 575 73 45
4 to
To credit Cost of
Renewal Rebl and
cost of Renewal Cells
with value of 27 a-6
cells - 2nd class less
cost of repairs. This
battery returned in
part payment which
sale of 6 to cells to
Wells Fargo & Co
ref. R.O. 64 78 B - Sent
14-11-14 - See R.O. 65 78 R
27 a-6 cells @ 50% 140 94
Cost of repairs 73 45

31
Sundries Cells Filled - 2nd class 78 54 70
10 a-6 cells
Cost of Renewal Cells - Comm'l 345 54 70
a-6 cells
Value of 10 a-6 cells
2nd class recovered
from 6 cells the Battery
by returned by James
Heard & Son in part
payment and taken
6 to 46 cells - See R.O. 63 78 B
Sent 14-11-14 - R.O. 67 78 R
10 a-6 cells @ 50% 54 70

31
Cost of Renewal Cells - Commercial 345 66 07
a-6 cells
Manufacturing order 575 66 07
4 to
Cost of refaining
6 cells the battery returned
by James A Heard & Son
ref R.O. 67 78 R
Sent 14-11-14 - S.O. 63 78 B

31
Sundries Cells Filled 2nd class 78 454 99
3 Bat cells 3.75
2 Bat " 16.08
30 a-1 " 135.00
24 a-6 " 281.88
3 Bat " 20.28
Manufacturing Order 575 55 39
1807 31.17
1890 15.77
2796 .98
6078 49.36
Material on Supplies 414 31 71
Profit & Loss 347 54 09
Adjustment of Charges
this consignment was
with physical inventory
taken Dec 1-1914

31

Sundries Cells Sold 7th class 78 . 7.14 50

70-1

Cost of Renewal Cells Comm'l 345 . 7.14 50

0-5

Value of 70-1 cells 7th class recovered from 60 cell Ht battery returned by James A Heard & Son on RO 4541B. This battery was replaced on Sales Order 6181B. Sent 10-17-13 - on Mfg.

31

Cost of Renewal Cells - Commercial 345 . 51 39

0-5

Manufacturing Orders 575 E 51 39

4760

Cost of refaining 60 cell Ht battery returned by James A Heard & Son on RO. 6448R. See above entries for materials received.

31

Sundries Cells Sold 7th class 78 . 7.14 50

70-1 cells

Cost of Renewal Cells Comm'l 345 . 7.14 50

0-5 cells

Value of 70-1 cells 7th class recovered from battery of 60 Ht cells returned by James A Heard & Son on RO. 6479-6R. The battery replaced by 60 Ht cells on 5978B. Sent 10-11-196 Mfg.

31

Cost of Renewal Cells - Commercial 345 . 57 75

0-5 cells

Manufacturing Orders 575 E 57 75

4760

Cost of refaining 60 cell Ht battery returned by James A Heard & Co on RO. 6459-6LR. This battery replaced by 60 cell Ht battery on Sales Order 5978B - Sent 10-11-196 Mfg

31

Manufacturing Orders 574 E 1,67 40

6078

Cost of Porte Rolls 361 . 1,67 40

To credit Cost of Porte Rolls with value of 3000# Solution (Rejuvenator) Shipped to E.P.B.Co. Chicago. This solution being treated on cost of porte matter of having credited to S.O. 4941 & No. which calls for my number of old solution.

3000# @ .0558# 167.40

31

Misc. Supplies & Repairs 327 E . 7 90

Plant - Equipment

To charge M&R 76 75 with value of 2 hand Wheels taken from the Loading Machine formerly on Chem Plant No. 1 on So 10008H

Manufacturing Orders 574 E 5 70

10008H

Misc Supplies & Repairs 327 E 5 70

To charge Mfg Orders 10008H with 2 hand Wheels taken from the Loading Machine

Down Sold with January 1914

December – 1911

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December - 1901

		Cost of Commercial Cells Sold	533			6	9	9	3	07	
		Finished Cells Sold 1st Class	117								3 6 7 7 37
		1605 B7 cells									
		Finished Cells Assembled	175								7 5 8 9 61
		1000 B7 cells									
		Manufacturing Orders	576								7 5 1 09
		1897 200.09									
		1870 386.00									
		60.38 94.00									
		B7 cells and equipment									
		shipped 4th Rate during									
		Nov & Dec - 1901									
	31										
		Cost of Commercial Cells Sold	533			7	1	5	0	15	
		Finished Cells Sold 1st Class	117								3 6 9 90
		160 B8 cells									
		Finished Cells Assembled	175								1 5 6 9 89
		651 B8H cells									
		Manufacturing Orders	576								7 1 6 36
		1897 76.70									
		1870 105.11									
		60.58 85.55									
		B8H cells and equipment									
		shipped 4th Rate during									
		Nov & Dec 1901									
	31										
		Cost of Commercial Cells Sold	533			7	9	4	9	89	
		Finished Cells Sold 1st Class	117								7 0 1 00
		674 B8 cells									
		Manufacturing Orders	576								7 4 1 89
		1897 137.60									
		1870 101.29									
		B8 cells and equipment									
		shipped 4th Rate									
		during Nov & Dec - 1901									
	31										
		Cost of Commercial Cells Sold	533				1	9	16		
		Finished Cells Sold 1st Class	117								1 6 64
		4 B8H cells									
		Manufacturing Orders	576								2 50
		1897 1.54									
		1870 .96									
		B8H cells and equipment									
		shipped 4th Rate									
		during Nov & Dec - 1901									

December 1901

	31										
		Cost of Commercial Cells Sold	533			6	1	7	5		
		Finished Cells Sold 1st Class	117								5 6 8 00
		101 B6 cells									
		Manufacturing Orders	576								1 4 51
		1897 76.16									
		1870 18.35									
		B6 cells and equipment									
		shipped 4th Rate									
		during Nov & Dec - 1901									
	31										
		Cost of Miners Lamps Sold	559			1	4	5	83		
		Finished Cells Sold "M" Type	134								7 6 71
		54 M-5									
		Manufacturing Orders	576								6 17
		1870									
		Miners Lamps Sold									
		during Nov & Dec - 1901									
	31										
		Cost of M-5 cells Sold	550				1	7	60		
		Finished Cells Sold "M" Type	134								1 1 80
		3 M-5									
		Manufacturing Orders	576								80
		1870 20									
		1897 60									
		M-5 cells and equipment									
		shipped 4th Rate									
		during Nov & Dec - 1901									
	31										
		Cost of Commercial Cells Sold	533			1	1	5	7	15	
		Finished Cells Sold 1st Class	117								1 1 3 1 56
		133 A-5 cells									
		Manufacturing Orders	576								2 5 59
		1897 1.59									
		1870 .97									
		A-5 cells and equipment									
		shipped 4th Rate during									
		Nov & Dec - 1901									

December – 1901

31												
Cost of Railroad cells Sold		540			8,551	36						
Finished cells Filled 1st class	143								8,057	71		
118 0-4 cells												
Manufacturing Orders		546	E						46	15		
1897	42.77 ✓											
1898	70.35 ✓											
0-4 cells and equipment shipped off Sales during Nov & Dec – 1901												
31												
Cost of Railroad cells Sold		540			9,118	79						
Finished cells Filled 1st class	143								8,649	19		
175 0-8 H cells												
Manufacturing Orders		546	E						49	10		
1897	28.96 ✓											
1898	20.14 ✓											
0-8 H cells and equipment shipped off Sales during Nov & Dec – 1901												
31												
Cost of Railroad cells Sold		540			118	57						
Finished cells Filled 1st class	143								113	76		
170.6 cells												
Manufacturing Orders		546	E						5	31		
1897	3.04 ✓											
1898	2.27 ✓											
6 cells and equipment shipped off Sales during Nov & Dec – 1901												
31												
Cost of Railroad cells Sold		540			3,769	64						
Finished cells Filled 1st Cl	143								3,916	84		
300 0-6 H												
Manufacturing Orders		546	E						35	85		
1897	23.60 ✓											
1898	116.83 ✓											
0-6 H cells and equipment shipped off Sales during Nov & Dec 1901												

December – 1901

31												
Cost of Railroad cells Sold		540			1,957	15						
Finished cells Filled 1st class	143								1,899	04		
77 0-8 cells												
Manufacturing Orders		546	E						58	11		
1897	33.38 ✓											
1898	24.73 ✓											
0-8 cells & equipment shipped off Sales during Nov & Dec – 1901												
31												
Cost of Railroad cells Sold		540			6,771	54						
Finished cells Filled 1st class	143								6,241	49		
487 0-8 H												
Manufacturing Orders		546	E						530	05		
1897	419.49 ✓											
1898	110.56 ✓											
0-8 H cells and equipment shipped off Sales during Nov & Dec 1901												
31												
Cost of Railroad cells Sold		540			25,009	54						
" " Commercial "		533			25,009	54						
Finished cells Filled 1st class	143								47,411	99		
370 0-8 H cells												
Manufacturing Orders		546	E						3,759	09		
1897	1,314.49 ✓											
1898	1,444.60 ✓											
To charge each of the above accounts with 50% of the cost of 487 cells and equipment shipped to the Michigan Knitted Textiles Co during Nov & Dec – 1901												

December 1910

31				
Cost of Railroad Cells Sold	540	4707 14 01		
Finished Cells Filled 1st class	143		3980 35	
1970 Bit				
Manufacturing Orders	546		733 66	
1909	4005 70 ✓			
1910	478 46 ✓			
Bit cells and equipment shipped to Sales during Nov & Dec 1910				
31				
Cost of Railroad Cells Sold	540	2418 87		
Finished Cells Filled 1st class	143		207 01	
80 Bit				
Manufacturing Orders	546		40 93	
1909	30 80 ✓			
1910	10 13 ✓			
Bit cells and equipment shipped to Sales during Nov & Dec - 1910				
31				
Cost of Railroad Cells Sold	540	3143 51		
Finished Cells Filled 1st class	143		3153 97	
790 Bi cells				
Manufacturing Orders	546		280 57	
1909	178 37 ✓			
1910	101 20 ✓			
Bi cells and equipment shipped to Sales during Nov & Dec 1910				
31				
Cost of Railroad Cells Sold	540	7566 94		
" Commercial " "	533	7566 94		
Finished Cells Filled 1st class	143		4860 95	
750 Bi + H				
Manufacturing Orders	546		797 97	
1909	105 20 ✓			
1910	167 42 ✓			
Cost of Bi + H cells and equipment shipped to Sales during Nov & Dec 1910.				

December 1910

31				
Cost of Railroad Cells Sold	540	6723 48		
Finished Cells Filled 1st class	143		5416 58	
715 Bi cells				
Manufacturing Orders	546		76 90	
1909	46 76 ✓			
1910	30 14 ✓			
Bi cells and equipment shipped to Sales during Nov & Dec 1910				
31				
Cost of Railroad Cells Sold	540	7465 89		
Finished Cells Filled 1st class	143		6788 01	
143 Bi + H cells				
Manufacturing Orders	546		67 88	
1909	37 81 ✓			
1910	30 07 ✓			
Bi + H cells and equipment shipped to Sales during Nov & Dec 1910				
31				
Cost of Railroad Cells Sold	540	5557 67		
Finished Cells Filled 1st class	143		5117 51	
97 Bi cells				
Manufacturing Orders	546		35 16	
1909	20 03 ✓			
1910	15 13 ✓			
Bi cells and equipment shipped to Sales during Nov & Dec - 1910				
31				
Cost of Railroad Cells Sold	540	4483 06		
Finished Cells Filled 1st class	143		4157 74	
97 Bi + H cells				
Manufacturing Orders	546		79 32	
1909	14 24 ✓			
1910	17 08 ✓			
Bi + H cells and equipment shipped to Sales during Nov & Dec 1910				

31									
Cost of House Lighting Cells Sold	547		7,116	16					
Immersed Cells Filled 1st class	103					675	56		
990 A-L cells									
Manufacturing Orders	546	£				38	60		
1909	20.85 ✓								
1910	17.75 ✓								
A-L cells and equipment shipped pr Sales during Nov & Dec – 1910									
31									
Cost of House Lighting Cells Sold	547		7,136	73					
Immersed Cells Filled 1st class	103					776	51		
78 H L cells									
Manufacturing Orders	546	£				10	77		
1909	6.05 ✓								
1910	4.72 ✓								
A-L cells and equipment shipped pr Sales during Nov & Dec – 1910									
31									
Cost of House Lighting Cells Sold	547		18,897	57					
Immersed Cells Filled 1st class	103					1,666	69		
1848 H cells									
Manufacturing Orders	546	£				70	88		
1909	173.74								
1910	85.72 ✓								
H cells and equipment shipped pr Sales during Nov & Dec – 1910									
31									
Cost of House Lighting Cells Sold	547		69	50					
Immersed Cells Filled 1st class	103					61	88		
78 B cells									
Manufacturing Orders	546	£				7	61		
1909	4.70 ✓								
1910	2.91 ✓								
B cells and equipment shipped pr H.L. Sales during Nov & Dec 1910									

31									
Cost of House Lighting Cells Sold	547		10,147	10					
Immersed Cells Filled 1st class	103					935	75		
360 B & H cells									
Manufacturing Orders	546	£				11	35		
1909	66.31 ✓								
1910	44.54 ✓								
B & H cells and equipment shipped pr H.L. Sales during Nov & Dec 1910									
31									
Cost of House Lighting Cells Sold	547		35	03					
Immersed Cells Filled 1st class	103					37	14		
8 B cells									
Manufacturing Orders	546	£				2	89		
1909	1.94 ✓								
1910	.90 ✓								
B cells and equipment shipped pr H.L. Sales during Nov & Dec 1910									
31									
Cost of House Lighting Cells Sold	547		3,246	17					
Immersed Cells Filled 1st class	103					30,115	55		
704 B & H cells									
Manufacturing Orders	546	£				73,246	67		
1909	140.56 ✓								
1910	94.08 ✓								
B & H cells and equipment shipped pr H.L. Sales during Nov & Dec 1910									
31									
Cost of House Lighting Cells Sold	547		31,958	47					
Immersed Cells Filled 1st class	103					299,681			
519 B & H									
Manufacturing Orders	546	£				70,166			
1909	114.83 ✓								
1910	86.83 ✓								
B & H cells and equipment shipped pr H.L. Sales during Nov & Dec – 1910									

31									
Cost of Renewal Cells – Commercial	345			7	1 9	4	57		
Finished Cells Filled 1st class	143							1	7 1 9 60
755 Ob cells									
Finished Cells Filled 2nd class	78								3 9 9 00
114 cells									
Manufacturing Orders	546	E							7 5 97
1909	41.49 ✓								
1910	34.48 ✓								
Ob cells and equipment shipped to Comm'l Rel. Sales during Nov + Dec – 1910									
31									
Cost of Renewal Sales – Commercial	345			8	9 4 7	5	57		
Finished Cells Filled 1st class	143							8	4 7 8 49
1031 a-o cells									
Manufacturing Orders	546	E							46 4 38
1909	24.79 ✓								
1910	21.59 ✓								
a-o cells and equipment shipped to Comm'l Rel. Sales during Nov + Dec 1910									
31									
Cost of Renewal Sales – Commercial	345			7	8 8 1	3	33		
Finished Cells Filled 1st class	143							6	8 5 4 06
746 a-b cells									
Finished Cells Filled 2nd class	78								7 4 5 03
143 a-b cells									
Manufacturing Orders	546	E							7 4 2 01
1909	158.10 ✓								
1910	156.11 ✓								
a-b cells and equipment shipped to Rel. Comm'l Sales during Nov + Dec 1910									
31									
Cost of Renewal Sales – Commercial	345				6	7	6		
Finished Cells Filled 2nd class	78								6 7 6
1 a-11 cell									
1 18H cell shipped to Comm'l Rel. Sales during Nov + Dec – 1910									

31									
Cost of Renewal Sales – Commercial	345			10	7 8	4	41		
Finished Cells Filled 1st class	143								7 4 9 70
60 As cells									
Finished Cells Filled 2nd class	78								2 7 0 80
10 As cells									
Manufacturing Orders	546	E							58 41
1909	34.36 ✓								
1910	24.05 ✓								
As cells and equipment shipped to Comm'l Rel. Sales during Nov + Dec 1910									
31									
Cost of Renewal Sales – Commercial	345				8	6	4		
Finished Cells Filled 2nd class	78								8 6 4
1 Ao cell									
1 Ao cell shipped to Comm'l Rel. Sales during Nov + Dec – 1910									
31									
Cost of Renewal Sales – Commercial	345			1 4 3	1 0	1	01		
Finished Cells Filled 1st class	143								3 5 9 01
7 Ar cells									
Finished Cells Filled 2nd class	78								1 0 6 70
10 Ar									
Ar cells shipped to Comm'l Rel. Sales during Nov + Dec – 1910									
31									
Cost of Renewal Sales – Commercial	345				7	5	5		
Finished Cells Filled 2nd class	78								7 5 0
6 Br cells									
Manufacturing Orders	546	E							05
1910									
Br cells and equipment shipped to Comm'l Rel. Sales during Nov + Dec 1910									

31							
Cost of Renewal Sales - Commercial	348			50	67		
Installed cells Billed 7th class	78					48	48
24 B cell.							
Manufacturing Orders	546	E				7	19
1809 1.11							
1870 1.08							
B cells and equipment shipped o/c Comm'l Ren. Sales during Nov & Dec 1914							
31							
Cost of Renewal Sales Railroad	348			17	54		
Installed cells Billed 7th class	78					17	50
1 A cell.							
Manufacturing Orders	546	E					04
1870							
A cells and equipment shipped o/c Railroad Renewal Sales during Nov & Dec 1914							
31							
Cost of Renewal Sales Railroad	348			27	11		
Installed cells Billed 5th cl	78					27	04
4 A3H cell							
Manufacturing Orders	546	E					07
1870							
A3H cells and equipment shipped o/c Sales during Nov & Dec 1914							
31							
Cost of Renewal Sales - Railroad	348			17	17		
Installed cells Billed 7th class	78					17	12
6 B cell.							
Manufacturing Orders	546	E					05
1870							
B cells and equipment shipped o/c Sales during Nov & Dec 1914							

31							
Cost of Renewal Sales - House Lighting	354			45	61		
Installed cells Billed 7th class	78					45	50
13 A4 cell.							
Manufacturing Orders	546	E					11
1870							
A4 cells and equipment shipped o/c Sales during Nov & Dec - 1914							
31							
Cost of Renewal Sales - House Lighting	354			7	03		
Installed cells Billed 7th class	78					7	02
1 B1 cell							
Manufacturing Orders	546	E					01
1870							
B1 cell and equipment shipped o/c Sales during Nov & Dec 1914							
31							
Service Dept Expense	549	E		36	66		
70-3 30.14							
70-4 6.52							
Manufacturing Orders	549	E				36	66
1870 30.14							
7796 10							
4766 6.52							
Supplies drawn by Service Dept during Nov & Dec. 1914 as per detail in Shipping Record							
31							
Operation of Trucks	377			75	79		
35-4							
Manufacturing Orders	549	E				75	79
4766							
Cost of repairing Trucks during Nov & Dec 1914 - as detail in Shipping Record.							

December – 1901

Manufacturing Order		x	£	3	3½		
4761							
Manufacturing Order		x	£			3	3½
1897	1.10 ✓						
1870	2.24 ✓						
Material drawn by Repair dept as per detail in Shipping Record – Nov & Dec 1901							
31							
Shipping Expense		390	£	77	56		
150-5							
Manufacturing Order		597	£			77	56
1870	8.60 ✓						
7175	.34 ✓						
6078	13.86 ✓						
Value of material used in replacing machinery applied on Boston Law Issued during Nov & December							
31							
Factory Expense		766	£	31	58		
150							
Manufacturing Order		597	£			31	58
1897	14.80 ✓						
1870	1.71 ✓						
6078	15.07 ✓						
Defective material replaced during Nov & Dec 1901 – as per detail in Shipping Record							
31							
Manufacturing Order		x	£	7,46	85		
4331							
Manufacturing Order		x	£			7,46	85
1870	106.60 ✓						
6078	146.85 ✓						
Material drawn for use by Chicago Repair Dept during Nov & Dec 1901							

December 1901

31							
Jewel Goods		1100		70.0	9		
Jewelled Cells Filled 1st class		113				31	21
7 Bft cells							
Jewelled Cells Filled 2nd		78				46	36
18 Bft cells	36.36						
8 Bx	10.00						
Jewelled Cells Filled Misfits		137				7	66
7 M-S cells							
Manufacturing Order		597	£			170	66
1897	87.98 ✓						
1870	36.10 ✓						
7175	1.58 ✓						
Material furnished broken to customers during Nov & Dec 1901 – as per detail in Shipping Record							
31							
Jewelled Cells Filled 1st class		114		78	3	6	
110 Bx cells							
Manufacturing Order		597	£	31	79		
1897	13.25 ✓						
1870	17.91 ✓						
Cost of Commercial Cells Sold	533					31	89
Bx cells and equipment returned w/o sales during Nov & Dec 1901							
31							
Jewelled Cells Filled 1st class		147		40	18		
10 Bft cells							
Manufacturing Order		597	£	3	94		
1897	2.20 ✓						
1870	1.74 ✓						
Cost of Commercial Cells Sold	500					44	14
Bft cells and equipment shipped w/o sales during Nov & Dec 1901							

31								
Finished Cells Filled – 1st class	14		1	70	8d			
69 A.d cells								
Manufacturing Orders	5d	£		10	16			
1909 1.18 ✓								
1910 9.05 ✓								
Cost of Commercial Cells Sold	533						481	10
A.d cells and equipment returned o/c Sales during Nov + Dec 1910								
31								
Finished Cells Filled 1st class	14		64	1	79			
60 A.l cells								
Manufacturing Orders	5d	£		16	87			
1909 17.64 ✓								
1910 9.23 ✓								
Cost of Commercial Cells Sold	533						668	66
A.l cells and equipment returned o/c Sales during Nov + Dec 1910								
31								
Finished Cells Filled 1st class	14			75	63			
7 A.s 1st cells								
Manufacturing Orders	5d	£			0d			
1910								
Cost of Commercial Cells Sold	533						75	63
A.s 1st cells and equipment returned o/c Sales during Nov + Dec 1910								
31								
Finished Cells Filled 1st class	14		69	5	35			
100 A.H cells								
Manufacturing Orders	5d	£	1	13	78			
1909 103.50 ✓								
1910 10.28 ✓								
Cost of Commercial Cells Sold	533						819	13
A.H cells and equipment returned o/c Sales during Nov + Dec 1910								

31								
Finished Cells Filled 1st class	14		93	5	94			
60 A.o cells								
Manufacturing Orders	5d	£		10	8d			
1909 19.76 ✓								
1910 11.18 ✓								
Cost of Commercial Cells Sold	533						97	6	76
A.o cells and equipment returned o/c Sales during Nov + Dec 1910								
31								
Finished Cells Filled 1st class	14		1	10	8	71		
60 A.r cells								
Manufacturing Orders	5d	£		6	3	15		
1909 34.16 ✓								
1910 29.06 ✓								
Cost of Commercial Cells Sold	533						1	71	39
A.r cells and equipment returned o/c Sales during Nov + Dec 1910								
31								
Finished Cells Filled 1st class	14		1	8d	6d			
10 A.rH cells								
Manufacturing Orders	5d	£			5	71		
1909 4.22 ✓								
1910 1.49 ✓								
Cost of Commercial Cells Sold	533						2	00	15
A.rH cells and equipment returned o/c Sales during Nov + Dec 1910								
31								
Finished Cells Filled 1st class	14		6	4	78			
16 B.s cells								
Manufacturing Orders	5d	£			4	87		
1909 2.44 ✓								
1910 2.40 ✓								
Cost of Railroad Cells Sold	540						6	9	10
B.s cells and equipment returned o/c Sales during Nov + Dec 1910								

December – 1910

31							
Finished Cells Sellers 1st class	147			737	01		
3d & 4 cells							
Manufacturing Orders	521	£		7	76		
1909	938 ✓						
1910	3838 ✓						
Cost of Railroad Cells, Sellers	540					737	77
4 cells and equipment							
returned to Sales during							
Nov & Dec 1910							
31							
Finished Cells Sellers 1st class	147			70	18		
77 Bath cells							
Manufacturing Orders	521	£		7	92		
1909	1556 ✓						
1910	3236 ✓						
Cost of House Lighting Cells, Sellers	544					78	10
Bath cells and equip-							
ment returned to Sales							
during Nov & Dec 1910							
31							
Finished Cells Sellers 1st class	147			9	46		
126 cells							
Manufacturing Orders	515	£			01		
1910							
Cost of Renewal Sales Commercial	345					9	45
126 cells and equip							
returned to Sales during							
Nov & Dec 1910							
31							
Finished Cells Sellers 2nd class	78			13	58		
78 cells							
Manufacturing Orders	515	£			01		
1910							
Cost of Renewal Sales Commercial	345					13	58
78 cells and equipment							
returned to Sales during							
Nov & Dec 1910							

December 1910

31							
Finished Cells Sellers 2nd class	78			95	58		
9 Air cells							
Manufacturing Orders	515	£			01		
1910							
Cost of Renewal Sales Commercial	345					95	74
Air cells and equip-							
ment returned to Sales							
during Nov & Dec 1910							
31							
Cost of Parts Sales	361		10	550	04		
Manufacturing Orders	511	£				10	550 04
1909	1034.59 ✓						
1910	1779.98 ✓						
6078	7682.90 ✓						
7796	49.50 ✓						
Parts shipped to							
Sales during Nov & Dec							
1910 as per detail in							
Shipping Record							
31							
Manufacturing Orders	515	£		107	34		
1909	15.56 ✓						
1910	55.18 ✓						
7796	.94 ✓						
6078	35.66 ✓						
Cost of Parts Sales	361					107	34
Parts returned							
to Sales during Nov &							
December 1910 as per							
detail in Shipping Record							
31							
Manufacturing Orders	515	£		43	97		
1910	337 ✓						
7796	.18 ✓						
4904	42.64 ✓						
Service Dept Expense	409	£				43	97
70-3							
Materials returned							
by Service Dept during							
Nov & Dec 1910							

31								
Manufacturing Orders	575	ℰ		1	60			
6078								
Shipping Expense	391	ℰ					1	60
4570								
Substitutes returned by Shipping Dept during Nov + Dec 1910 as per detail in Shipping Record								
31								
Reserve for Bad Debts	311			98				
Manufacturing Orders	577	ℰ					98	
4576								
Cost of repairing 1 Bx Cell returned for repairs. Repairs billed Substitute cancelled. See detail in Shipping Record								
31								
Cost of Selling Outfits Sold	361		1 40	95				
Manufacturing Orders	576	ℰ					1 40	95
1870								
Cost of Sold Selling Outfits Sold during Nov + Dec 1910								
31								
Manufacturing Orders	577	ℰ		1	00			
1870								
Cost of Selling Outfits Sold	361						1	00
Cost of 1 Selling Outfit returned & sold during Nov + Dec 1910								
31								
Employers Liability Insurance Accrued	135		78	76				
Employers Liability Insurance	109						78	76
To close above accrual with portion of Insurance expiring for month of Dec 1910								

31								
Cost of Penta Sold	361		3	75				
Manufacturing Orders	576	ℰ					3	75
1870								
To correct prices of Pk Steel Rods Shipped to New York Power Dept Dept - 1910								
as priced	7 75							
Should be	6 00							
31								
Purchases accd	170		16	00				
Sales of Home Lighting Equipment	591						16	00
To correct posting of Credit memos 17-003 Coalgate of Rots - Dec 1910								
31								
Profit + Loss	384		19	15				
Plant + Equipment	75						19	15
4586-T								
To charge Pat T with Labor + Material expended on Bx + 8 Pk on which work was stopped and order cancelled, as per memo of M. Donohue.								
31								
Profit + Loss	384		3	18				
Plant + Equipment	75						3	18
4589-T								
To charge P + T with labor expended on Bx + 8 Pk on which work was stopped and order cancelled. As per memo of M. Donohue								

31

Profit & Loss 314 — 5 45

Plant & Equipment 75 — 5 45

1886 T

To change Plant Acct with debit expenditure on Dec 7th 1886 on which account was charged in error and order cancelled. This for memo of the transfer

31

Profit & Loss 314 — 11 46

Advertising Expense 395 — 1 50 01

No-72	65.50	✓
No-3	77.03	✓
No-21	5.60	✓
No-5	58.33	✓
No-32	7.55	✓

Federal Storage Battery Supply Co 706 — 768 07

To transfer to Federal Storage Battery Co books - money expended by Federal Storage Battery Supply Co in advertising from July to December

31

Federal Storage Battery Supply Co

Business Acct

31

Profit & Loss 314 — 41 37

Inverted cells Sulfate 2d class 98 — 41 33

1 v 8 d cells

Inverted cells Sulfate 1st class 147 — 87 65

1 v 8 d cells

To depreciation from 1st to 2nd class 1 v 8 cells returned by Pond R.R.Co. - Credit memo is 1-86

1 v 8 d cells @ 68 2/3 — 87.65

31

Sales of Railroad cells 544 — 37 40

8 v 8 cells

Profit & Loss 314 — 37 40

To correct distribution of Cr Memo No 1-86 - for 1 v 8 d cells returned by Pond R.R.Co

31

Inverted Cells Assembled 115 — 139 433 75

756	03	3 937.61	
3011	01	19 565.55	
6	01H	39.90	
1656	05	14 300.97	
6	05H	47.06	
3995	06	36 005.30	
566	06H	5 168.86	
1377	08	15 698.71	
599	08H	7 178.07	
478	010	6 778.75	
6	010H	97.51	
478	014	7 454.24	
154	014H	2 538.73	
604	P8H	1 175.83	
2404	P8	5 919.11	
1104	P8	4 143.73	
1700	P8H	4 600.70	
407	P6	2 746.78	
516	P6H	4 581.81	

Mokaiis Prospect 69 — 139 433 78

To credit Mont in Prospect with Cost of Cells assembled during Nov & Dec 1911

31					
Finished Cells Assembled		175		464	98
	03	14 25			
	01	65 04			
	01H	13			
	05	44 71			
	05H	16			
	06	179 41			
	06H	18 34			
	05	57 33			
	05H	25 55			
	010	23 11			
	010H	37			
	014	27 73			
	014H	9 33			
	B1H	1 39			
	B4	11 06			
	B4	10 16			
	B4H	11 04			
	B6	5 89			
	B6H	11 67			
		464 98			
Mortkin Prospect		69			464 98
To charge Finished Cells Assembled with additional cost incurred cells assembled during Nov & Dec 1914					
31					
Cost of House Lighting Equipment Sold		586	7737	59	
House Lighting Equipment		578			7737 59
"A.A." Cost of House Lighting Equipment shipped on Sales during Nov & Dec 1914					

31					
Finished Cells Filled 1st class		145	1146	589	86
Finished Cells Assembled		175			1393 65
Manufacturing Orders		586			695 71
6078					
To charge Finished Cells Filled account with cost of cells filled during Nov & Dec 1914					

Cells		Mfg	Discounts	Total
3129	01	20 421 19	910 01	21 331 18
156	01H	1008 41	57 72	1066 13
1660	05	12 875 33	597 60	13 472 93
6	05H	47 77	2 88	50 10
4136	06	37 375 37	1778 18	39 153 55
564	06H	5 164 86	315 84	5 480 70
1197	08	14 187 87	694 26	14 882 13
556	08H	7 047 56	433 64	7 481 20
478	010	6 751 89	317 44	6 566 33
6	010H	88 66	5 44	94 10
478	014	7 481 97	374 36	7 856 33
164	014H	2 548 06	161 78	2 709 84
701	B3	3 657 89	175 25	3 833 14
603	B1H	1 175 77	84 42	1 259 69
1953	B4	3 373 10	171 77	3 544 87
1004	B4	4 153 89	187 68	4 341 57
1350	B4H	5 189 87	297 00	5 486 87
476	B6	2 461 37	102 24	2 563 61
986	B6H	5 316 98	245 10	5 562 08
		139 693 65	6 956 71	146 589 86

31				
House Lighting Equipment "A.A."	578	15 766		
Cost of House Lighting Equipment Sold	586			15 766
Cost of House Lighting Equipment returned on Sales during Nov & Dec 1914				

December - 1910

31										
Factory Expenses 75-7	761	E	277	85						
Shipping Expenses 45-1	391	E	277	85						
Operations of Trucks To distribute proportionately to the incoming and outgoing freight accounts the cost of operating trucks during Nov & Dec							515	76		
31										
Cost of Commercial Cells Rec'd	503		588	76						
" Railroad " "	560		191	71						
" Home Lighting "	547		57	70						
" of Renewals Plates Commercial	315		176	17						
" " " Railroad	348			87						
" " " Home Lighting	351			73						
Battery Assembling Expenses	368						31	93	35	
Finished Cells and Cells Coating Rep'd	504						69	60	6	

January - 1911

31										
Profit & Loss	313	L			65					
Work in Progress 900-300 & 900 Ledger	90	L							65	
To reconcile Work in Progress account with Work in Progress Cost Ledger. Error in balancing Cost Ledger 7/8/11										
31										
Finished Cells Sold 1st class 63	163	L			561					
Finished Cells Sold 2nd class 75	133	L							79	
Manufacturing Orders 1570	537	E-1							76 6	
Dock Goods	600	L							7 66	
To correct posting of 37 the Journal										
31										
Finished Cells Sold 2nd class 7906 cells	75	L			140	94				
Cost of Renewals Plates Commercial 8 cells	315	L							69 41	
Manufacturing Orders 7760	537	E-1							71 25	
Factory Expenses 75-7	761	E							75	
Value of cells recovered from 60 cells as battery returned by Jones & Hendrickson - returned by R.O. 6499R - and replaced on R.O. 6498R. Rec'd 10-17-85 7/8/11										

January - 1915

31											
Finished Cells Filled 2nd class	78			147	00						
47 AL cells											
Cost of Commercial Cells Sold Removed	31						87	50			
as cells											
Manufacturing Orders	577						63	85			
4760											
Factory Expense	761							30			
17-A											
To charge Finished cells Filled 2nd Class with value of 47 AL cells removed from 6 cell battery returned by James A. Heard Sub on R.O. 6790 R. and replaced by battery Shipped on R.O. 6181 B - Sub 12-113. 7/4/15											
31											
Edison Storage Battery Supply Co	706			186	40						
Accounts Receivable	33						186	40			
To correct footing of Invoices 12-795; 12-108 12-97. Analysis of Sales December - 1914											
31											
Cost of Removed Sales Commercial as cells	31			17	10						
Finished Cells Filled 2nd class	78			77	94						
14 AL cells											
Manufacturing Orders	577						89	50			
4760											
Factory Expense	761							30			
17-A											
To charge value of 14 AL cells removed from battery returned by Mills Fargo Co. on R.O. 6418 R to Finished cells Filled 4/c - 2nd class. Replaced on R.O. 6149 B. Sub 12-17-14 7/4/15											

January - 1915

31											
Sales of Parts	451					74					
Edison Storage Battery Supply Co	706									74	
To correct discount on sales of 6 Jars returned 11-19-3577 allowed 6% sub 70% 4.80 Should be 6% " 30% 4.56											
31											
Finished Cells Filled 2nd class	75			176	00						
36 AL cells											
Cost of Removed Sales Commercial as cells	31								56	79	
Manufacturing Orders	577								69	71	
4760											
Factory Expense	761									30	
17-A											
Value of 36 AL cells removed from 6 cell AL battery returned by Mills Fargo Expressed on R.O. 6777 R. Replaced by 6 cell AL battery on R.O. 6470 B. Sub 11-17-30. 7/4/15											
31											
Accounts Payable	719			50	55						
Edison Storage Battery Supply Co	706								50	55	
To correct error in footing returns 11-14 and analysis of Sales, Commercial Bulletin											
31											
Finished Cells Filled 2nd class	78			197	98						
38 AL cells											
Cost of Removed Sales Commercial	31								197	98	
Value of 38 AL cells removed from 711 AL cells returned from Thomas Cutted R.R. Co on R.O. 7476 R these cells replaced on R.O. 3970 B - Sub 11-17-97 7/4/15											

January - 1911

31										
Cost of Removal Rolls - Commissions	311			38	7	79				
Manufacturing Order	527							38	1	69
4786										
Factory Expense	761									60
1910										
Cost of repairing and testing 711 as cells returned by Formal Contract R.R. Co. on R.O. 5786 R										
31										
Finished Cells Filled - 7th class	79			55	8	01				
8006 cells										
Finished Cells Filled 7th class	79							406	7	70
6005 cells										
Manufacturing Order	527							146	8	81
4786										
Changing over cells 8006 cells - 6005 cells from Stock, R.O. 9050 R										
31										
Expenses	1111			17	77					
Manufacturing Order	527							7	77	
4786										
Finished Cells Filled 7th class	79							10	00	
8 Ar cells										
Cost of Repairs and depreciation from 7th to 3rd class 8 Ar cells returned from Laboratory. These cells used in Tennis Lighting Equipment										
31										
Finished Cells Filled 7th class	79			179	90					
40 AA cells										
Finished Cells Filled 7th class	79							135	10	
7005 cells										
Manufacturing Order	527							144	50	
4786										
Changing over cells 40 AA - 7005 cells taken from Stock - Per R.O. 6781 R										

January - 1911

31										
Finished Cells Filled 7th class							179	90		
40 AA cells										
Finished Cells Filled 7th class									135	10
7005 cells										
Paid Manufacturing Order									144	50
4786										
31										
Profit & Loss	327						89	90		
Finished Cells Filled 7th class									76	13
3 AA cells - 10.00										
3 AA " 15.63										
Manufacturing Order	527								13	81
4786										
Cost of repairs cells returned by J. H. Neal on R.O. 6059 - 6060 - 6061 - 6062 - 6090 - 6091										
31										
Depreciation of Consignment Rolls	330						9	63		
Finished Cells Filled 7th class									6	20
5 Ar cells										
Manufacturing Order	527								3	43
4786										
Cost of repairs and depreciation from 7th to 3rd class 5 Ar cells returned by Redford Y. M. C. A. on R.O. 6691 R										
31										
Anderson's Allowances	164						44	21		
Manufacturing Order	527								44	21
4786										
To charge Anderson's allowances with difference between cost of measuring of good cells and allowance 44-11-3321. Per R.O. 5847 R										

31																		
Underrun Allowance	149				60	10												
Manufacturing Orders	547	E							60	10								
4786																		
To charge Underrun allowances with difference between cost of recovering in P&M Cons. 9606 cells 8.21 R.O. 6398R. and scrapping 10-12-1911																		
31																		
Selling Expense No 6	376	E			1	96												
Installed cells Filled 2nd class 1 Pr cell	78								1	75								
Manufacturing Orders	547	E								71								
4786																		
Cost of repairing 5 Pr cells returned by H R Lynch on R.O. 9311R																		
31																		
Profit & Loss	844				13	7	37											
Installed Cells Filled 2nd class 100 Pr cell	78				178	91												
Installed cells Filled 1st class 100 Pr cells	143								257	85								
Manufacturing Orders	547	E							3	46								
4786																		
To depreciate from 1st to 2nd class 100 Pr cells returned by J Huntington on R.O. 6-1-R																		

31																		
Administration & General Expense 6-17	371	E			7	09												
Manufacturing Orders	547	E							7	09								
4786																		
Cost of repairing Christmas batteries returned on following repair orders																		
6667R	1.57																	
9100R	.98																	
9183R	.98																	
9707R	.36																	
31																		
Selling Expense No 6	376	E			40													
Manufacturing Orders	547	E								40								
4786																		
Cost of repairing 2 Pr cells returned by H R Lynch on RR 9166R																		
31																		
Administration & General Expense 6-5	371	E			43													
Manufacturing Orders	547	E								43								
4786																		
Cost of repairing 16 Pr cells returned on RR 6683R. These cells used in office																		
31																		
Administration & General Expense 6-14	371	E			71													
Manufacturing Orders	547	E								71								
4786																		
Cost of repairing 5 Pr H cells returned by Mr M. Bee on RR 6439R																		

Cost of Renewal Parts - Commercial	318			10	51				
1 Bx cell	1.07								
10 "	9.44								
Manufacturing order	507					10	51		
1916									
Cost of repairing 10 dd cells + 1 Bx cell returned by M R Hatchen on RO. 9089R - 9090R									
31									
Reserve for Bad Debts	311			86	45				
Manufacturing order	507					86	45		
1916									
Factory Expense	761							67	
1918									
Cost of repairing 1-6 cell dd and 1-8 cell dd battery returned by Boston Edison Co for Inst. RO. 6519-6520.									
31									
Manufacturing order	X			13	90				
1918									
Manufacturing order	X					13	90		
1916									
Cost of repairing 1-8 cell returned by Chicago Repair Dept on RO. 9180R									
31									
Depreciation of Renewal Parts	330			31	67				
Sealed cells Filled 3rd class	79			8	37				
4 Bx#									
Sealed cells Filled 1st class 4 Bx# cells	163					16	64		
Manufacturing Order	507					27	83		
1916									
Factory Expense	761							54	
1918									
Cost of repairs and depreciation of 4 Bx# cells - on return of 61 Bx# by Gray & Davis on RR 6600R									

31									
Depreciation of Renewal Parts	330			76	65				
Sealed cells Filled 3rd class	79			7	10				
19 Bx# cells									
Sealed cells Filled 1st class 19 Bx# cells	163					93	58		
Manufacturing Order	507							468	
1916									
Factory Expense	761								76
1918									
Cost of repairing 1 Bx# cell - recapping of 19 Bx# cells and depreciation of and 1st to 3rd class 19 Bx# cells. These cells returned by Gray & Davis on 6657R									
31									
Reserve for Bad Debts	311			46	51				
Manufacturing order	507							46	09
1916									
Factory Expense	761								42
1918									
Cost of repairing 6 cell Cd battery returned on 6798-6799. by the Boston Edison Co. As we have no order covering this work the above repair is charged to expense.									
31									
Depreciation of Renewal Parts	330			3	41			3	41
Manufacturing Order	507								
1916									
Cost of repairing 10 cell Cd battery returned by Buffalo Elect. Vehicle RO. 9518R									

	31									
Factory Expense		761	E	667	73					
15-A										
	Inserted Cells Filled 1st class	18						36	90	
	2 AA cells									
	Manufacturing Orders	517	E					630	73	
	1-1-6									
	Cost of repairing 6 cell battery returned on R.O. 5716R.									
	31									
Profit + Loss		313	L	10	39					
	Manufacturing Orders	517	E					10	39	
	1-1-6									
	Factory Expense	761	E						76	
	17-A									
	Cost of repairing 24 AA cells returned on R.O. 6761R by Illinois Telephone Co.									
	31									
Renewal Dept. Expense		383	E	75	06					
17-A										
	Manufacturing Orders	517	E					75	06	
	1-1-6									
	Cost of repairing 100 AA cells used by H. H. Sweet - inst. Acc. R.O. 6719R									
	31									
Profit + Loss		313	L	7	56					
	Manufacturing Orders	517	E					7	56	
	1-1-6									
	Repairs on cells returned by J. H. Fair on the following repair orders									
	6079R 1 Bd cells	1.75								
	6078R 1 Bd "	.81								
	6078R 1 Bd "	.37								

	31									
Depreciation of Consignment Sales		330	L	7	84					
	Manufacturing Orders	517	E					7	51	
	1-1-6									
	Factory Expense	761	E						31	
	17-A									
	Cost of repairing cells returned by M. Cleve on the following R.R.									
	6178R 2 AA cells	.94								
	6119R 1 AA "	.97								
	6115R 1 Bd "	.93								
	31									
Depreciation of Consignment Sales		330	L	70	09					
	Manufacturing Orders	517	E					70	09	
	1-1-6									
	1807	8.70 X								
	1-1-6	11.39 X								
	Cost of repairing 10 Bd cells - returned by 6770R									
	31									
Depreciation of Consignment Sales		330	L	8	99					
	Inserted Cells Filled 7th class	28						78	15	
	15 AA cells									
	Manufacturing Orders	517	E					1	84	
	1-1-6									
	Cost of repairing 6506 wet battery returned by M. Edison Inc. on R.O. 9011R									
	31									
Depreciation of Consignment Sales		330	L	7	83					
	Manufacturing Orders	517	E					7	83	
	1-1-6									
	Cost of exchanging and refilling 16 Bd cells returned by Southern Pacific R.R. on R.O. 6640R									

31											
Manufacturing Order		547	C	10	61	07					
1910											
Manufacturing Order		547	C						86	78	98
6075	855.16 x										
7150	7.88 x										
Factory Expense		461	C						195	09	
1-3											
Current, Electric & Gas & Bottled Water charged by Repairs Dept for use during January 1910											
17 Hd Letters Hydrant @ 95¢	16.15										
7 Hd Bottles Water @ .07	7.84										
1045 Bottles @ .0255	26.51										
1206 Kwh Current @ .0161	195.09										
31											
Interest on Funded Debt		781		750	00						
Interest on Funded Debt Current Dept		791							750	00	
Not Due											
To charge Interest on Funded Debt with interest accruing on outstanding funded debt for month											
31											
Insurance		798		450	00						
Insurance Unexpired		197							450	00	
To charge Insurance a/c with Insurance expiring during January 1910											
31											
Employers' Liability Insurance Accrued		135		500	00						
Employers' Liability Insurance		109							500	00	
To charge Employers' Liability Insurance a/c Accrued with insurance expiring January – 1910											

31											
Sales		765		709	85						
Sales Account		750							709	85	
To charge Sales a/c with proportion of Sales accruing month of January – 1910											
31											
Profit & Loss		361		1000	00						
Reserve for Bad Debts		311							1000	00	
To charge Profit & with $1000.00 to take care of estimated losses during January – 1910											
31											
Depreciation of Plant & Equipment		377		405	07						
Reserve for Depreciation of Plant & Equipment		318							405	07	
To charge Depreciation of Plant & Equipment with 1/12 of 17% of its total value as per balance Sheet of Dec 31 – 1909											
Patterns & Drawings	25 000.00										
Machinery & Factory Equipment	758 597.79										
Equipment outside	11 777.81										
Equipment Leased	419.00										
Equipment Statement & Inspectors	1 038.81										
Equipment Lockers	108.65										
Office Furniture & Fixtures	10 677.01										
Office Furniture & Fixtures outside	1 304.79										
Motor Accessories	1 171.46										
	$810 406.35										
1/12 of 17% of $810 406.35 =	405 07										
31											
Accounts Receivable		37				06					06
Manufacturing Order		547	C								
4907											
To correct posting of bad debt Account 17 – 06											
7/1/1. Posted as 3667 – Should be 3661											

January - 1918

31							
Depreciation of Improvement Plate	330			89	75		
Leclanché Bells Filled 2nd class	579			83	19		
to Pot cells							
Leclanché bells Filled 1st class	143					166	38
to Pot cells							
Manufacturing Order	579	E				6	38
4760							
Factory Expense	760	E				31	[illegible]
1718							
Cost of repair and depreciation from 1st to 2nd class of Pot cells returned by Rosey & Davis but not credit 6607R							
31							
Experiments	560			197	57		
Depreciation of Improvement Plate	330					197	57
To close Experiments at cost with cost of repairs and depreciation of 1708R. 1808 cells and to Pot cells made by Rosey & Davis and all other Experiments R.O. 6670-6671 and 6607R the entries of 206-207 & 208 this journal							
31							
Manufacturing Order	X	E		2	79		
6075							
Manufacturing Order	X	E				2	79
4904							
To credit the 4904 with 100# Solution dropped on R.O. 1708R. Credited to 6075 account							

January - 1918

31							
Sale of Parts	450			1719	13		
Manufacturing Order	579	E				1719	13
4904							
To correct distribution of following Rosey & Davis concerning sale of represented electrolyte							

Rosey	Quantity	Amount
9-597	1000	75 00
817	900	65 00
816	1800	32 80
11-671	189	25 14
617	17700	1 009 80
670	70	5 60
676	316	17 75
593	270	19 80
636	100	17 00
835	137	9 51
853	1500	108 00
837	150	14 00
895	350	25 49
894	100	8 00
789	100	8 00
789	70	6 00
751	150	14 00
761	270	19 60
753	200	16 00
754	300	21 37
10-594	260	18 90
11-928	1000	77 00
10-304	180	14 96
614	470	37 94
877	300	21 75
11-928	410	29 88
	47088	1719 13

31							
Manufacturing Orders	597	E	1511	51			
6038							
Cost of Parts Order	346				1511	51	
To offset Sales entry only of 1/3 this journal. This material credited to sales of Parts manufactured of 700 Hyor 370055# @ .00455# 1511.51							
31							
Profit & Loss	314						
Manufacturing Orders	80	E	5	94			
4946							
Cost of repairing 19 Ab-3rd class cells returned by Anderson Electric Car Co. on RR 6655R							
31							
Thomas A. Edison	776						
Accounts Receivable	33		64	00			
Incorrectly charged of Invoice 10-2-10-11 Analysis of Sales							
31							
Factory Expense	761	E	359	66			
19-A	17.45 ✓						
16-A	.16 ✓						
15-3	220.38 ✓						
29-3	116.13 ✓						
Mexican Prospect	70		57	06			
027							
Expense Acct.	190				416	71	
To offset Expense charge showing on Sales Phos. MKS - January number							

Per entry Jan 31 - 1910

31							
Factory Expense	761	E	11	95			
15-6							
Manufacturing Orders	80	E			11	95	
4946							
Cost of repairing defective cells during January - 1910							
31							
Factory Expense	761	E	11	95			
15-6							
Manufacturing Orders	80	E			11	95	
1809 586 ✓							
4946 6.06 ✓							
Cost of repairing defective cells during January - 1910							
31							
Reserve for Bad Debts	311		7	31			
Manufacturing Orders	80	E			7	31	
4946							
Cost of "In Charge" repairs for January 1910							
31							
Edison Storage Battery Supply Co.	726		768	97			
Expense Acct	190				768	97	
To offset Expense charge on E.S.B. Supply Co. Credit & 1-773-1/10/10 - Accounts p. 394 1/31/10							
31							
Formerly Cells Filled 1st Class Pos	164		5	67			
Formerly Cells Filled 3rd Class Pos	76				76	4	
Depreciation of Management Sales	330				5	83	
To correct posting of Pos cells out of 1/3 this journal							

Cost of commercial cells, Cells	533		975	33			
Finished cells, Filled 1st class	113				914	70	
1443 cells							
Manufacturing orders	80	E			61	13	
1907 3283 X							
1910 78.30 X							
43 cells and equipment shipped 4/c Cells during January – 1911							
31							
Cost of commercial cells, Cells	533		10 078	54			
Finished cells, Filled 1st class	113				9 468	77	
1381 AS cells							
Manufacturing orders	80	E			555	95	
1907 307.73 X							
1910 247.54 X							
68 cells and equipment shipped 4/c Cells during January – 1911							
31							
Cost of commercial cells, Cells	533		389	64			
Finished cells, Filled 1st class	113				368	60	
70 AS 11 cells							
Manufacturing orders	80	E			21	04	
1907 17.14 X							
1910 3.89 X							
8 AS cells and equipment shipped 4/c Cells during January – 1911							
31							
Cost of commercial cells, Cells	533		24 016	87			
Finished cells, Filled 1st class	113				21 764	86	
7755 AS cells							
Finished cells, Assembled	175				1 117	14	
170 AS cells							
Manufacturing orders	80	E			1 134	84	
1907 571.68 X							
1910 511.54 X							
60.98 51.60 X							
68 cells and equipment shipped 4/c Cells during January – 1911							

31							
Cost of commercial cells, Cells	533		14 767	14			
Finished cells, Filled 1st class	113				11 949	86	
9.01 AP cells							
Finished cells, Assembled	175				1 449	60	
170 AS cells							
Manufacturing orders	80	E			867	60	
1907 379.78 X							
1910 390.76 X							
60.98 197.70 X							
68 cells and equipment shipped 4/c Cells during January – 1911							
31							
Cost of commercial cells, Cells	533		1397	05			
Finished cells, Filled 1st class	113				1 284	85	
100 AP 11 cells							
Manufacturing orders	80	E			112	20	
1907 57.31 X							
1910 17.89 X							
8 AP cells and equipment shipped 4/c Cells during January – 1911							
31							
Cost of commercial cells, Cells	533		4 307	43			
Finished cells, Filled 1st class	113				4 064	50	
770 Ar cells							
Manufacturing orders	80	E			233	93	
1907 136.03 X							
1910 97.90 X							
Ar cells and equipment shipped 4/c Cells during January 1911							
31							
Cost of commercial cells, Cells	533		7 657	17			
Finished cells, Filled 1st class	113				15 13	40	
587 Br cells							
Finished cells, Assembled	175				570	21	
1070 Br cells							
Manufacturing orders	80	E			936	46	
1907 135.11 X							
1910 567.95 X							
60.98 734.00 X							
170 cells and equipment shipped 4/c Cells during January – 1911							

January - 1911

31							
Cost of Commercial Cells Sold	533		7 46	67			
Finished Cells Filled Holders	143					7 73	53
86 Bi cells							
Manufacturing order	80					73	11
1909 17.16 X							
1910 10.98 X							
Bi cells and equipment shipped to Sales during January - 1911							
31							
Cost of Commercial Cells Sold	533		1 160	54			
Finished Cells Filled Holders	143					7 48	13
116 Bi cells							
Finished Cells Assembled	175					3 10	31
80 Bi cells							
Manufacturing order	80					10 7	10
1909 47.76 X							
1910 40.04 X							
1911 13.60 X							
Bi cells and equipment shipped to Sales during January - 1911							
31							
Cost of Commercial Cells Sold	533		1 63	15			
Finished Cells Filled Holders	143					1 49	65
36 Bi cells							
Manufacturing order	80					13	50
1909 7.95 X							
1910 5.55 X							
Bi cells and equipment shipped to Sales during January - 1911							
31							
Cost of Commercial Cells Sold	533		69 7	93			
Finished Cells Filled Holders	143					64 4	57
116 Bi cells							
Manufacturing order	80					48	86
1909 25.83 X							
1910 22.53 X							
Bi cells and equipment shipped to Sales during January - 1911							

January - 1911

31							
Cost of Railroad Cells Sold	516		X 437	64			
Finished Cells Filled Holders	143					406	56
55 Bi cells							
Manufacturing order	80					31	15
1909 13.39 X							
1910 17.84 X							
Bi cells and equipment shipped to RR Sales during January 1911							
per entry of 1-27-1911 correction of price of cells							
31							
Cost of Railroad Cells Sold	516		1 478	99			
Finished Cells Filled Holders	143					1 398	86
176 Ac cells							
Manufacturing order	80					80	13
1909 51.06 X							
1910 29.07 X							
Ac cells and equipment shipped to Sales RR. during January 1911							
31							
Cost of Railroad Cells Sold	516		635	54			
Finished Cells Filled Holders	143					406	09
75 Ac cells						79	15
Manufacturing order	80						
1909 1390 X							
1910 1540 X							
Ac cells and equipment shipped to RR Sales during January - 1911							
31							
Cost of Railroad Cells Sold	516		551	59			
Finished Cells Filled Holders	143					471	33
116 Bi cells							
Manufacturing order	80					80	26
1909 51.99 X							
1910 29.00 X							
Bi cells and equipment shipped to RR Sales during January 1911							

31

Cost of Railroad Cells Sold	5610		6 58		
Finished Cells Filled 1st class	1.06				5 70
5 Bx11 cells					
Manufacturing Orders	80				1 38
1909	78				
1910	.60				
Bx11 cells and equipment shipped to R.R.					
Sales during January-1911					

31

Cost of Railroad Cells Sold	5610		758 06		
Finished Cells Filled 1st class	1.06				683 77
170 Bx8 cells					
Manufacturing Orders	80				74 79
1909	41.01				
1910	33.78				
Bx8 cells and equipment shipped to R.R.					
Sales during January-1911					

31

Cost of Railroad Cells Sold	5610		958 90		
Finished Cells Filled 1st class	1.06				746 31
137 Bx8 cells					
Manufacturing Orders	80				117 56
1909	96.23				
1910	116.33				
Bx8 cells and equipment shipped to R.R.					
Sales during January-1911					

31

Cost of House Lighting Cells Sold	5617		470 41		
Finished Cells Filled 1st class	1.06				411 09
16 Bx8 cells					
Manufacturing Orders	80				55 34
1909	34.07				
1910	21.27				
Bx8 cells and equipment shipped to H.L.					
Sales during January-1911					

31

Cost of House Lighting Cells Sold	5617		779 16		
Finished Cells Filled 1st class	1.06				70 11
5 Bx8 cells					
Manufacturing Orders	80				2 03
1909	1.13				
1910	.90				
Bx8 cells and equipment shipped to H.L.					
Sales during January-1911					

31

Cost of House Lighting Cells Sold	5617		971 78		
Finished Cells Filled 1st class	1.06				857 19
705 Bx8					
Manufacturing Orders	80				49 09
1909	47.00				
1910	97.09				
Bx8 cells and equipment shipped to H.L.					
Sales during January-1911					

31

Cost of House Lighting Cells Sold	5617		733 73		
Finished Cells Filled 1st class	1.06				705 17
96 Bx11					
Manufacturing Orders	80				28 11
1909	16.88				
1910	11.23				
Bx8 cells and equipment shipped to H.L.					
Sales during January-1911					

31

Cost of Removals - Commercial	3116		803 08		
Finished Cells Filled 1st class	1.06				603 38
88 ad cells					
Finished Cells Filled 2nd class	75				174 80
49 ad cells					
Manufacturing Orders	80				24 94
1909	9.66				
1910	21.28				
ad cells and equipment shipped to Removal Cells during January-1911					

January - 1911

31							
Cost of Renewals - Commercial	346		1564	48			
Smoothed Cells Filled 1st class	1.56				1077	60	
105 AA cells							
Smoothed Cells Filled 2nd class	78				733	19	
139 AA cells							
Manufacturing Orders	80				103	69	
1909 5316							
1910 50.55							
AA cells and equipment shipped to Commercial Renewal Sales during January 1911							
31							
Cost of Renewals - Commercial	346		854	67			
Smoothed Cells Filled 1st class	1.56				797	46	
1345 cells							
Smoothed Cells Filled 2nd class	78				27	06	
46 AB cells							
Manufacturing Orders	80				35	15	
1909 19.80							
1910 15.30							
AB cells and equipment shipped to Sales Commercial Renewal - during January - 1911							
31							
Cost of Renewals - Commercial	346		3907	75			
Smoothed Cells Filled 1st class	1.56				3736	13	
730 AB cells							
Manufacturing Orders	80				166	74	
1909 80.60							
1910 86.14							
AB cells and equipment shipped to Sales Commercial Renewal during January - 1911							

January - 1911

Cost of Renewals - Commercial	346				7	56	
Smoothed Cells Filled 2nd class	78						7 51
6 BB cells							
Manufacturing Orders	80						05
1909							
1910 .05							
BB cells and equipment shipped to Sales Commercial Renewal - during January - 1911							
31							
Cost of Renewals - Commercial	346				8	17	
Smoothed Cells Filled 2nd class	78						5 09
4 BB cells							
Manufacturing Orders	80						03
1910							
BB cells and equipment shipped to Sales Commercial Renewal - during January 1911							
31							
Cost of Renewals Railroad	348				101	99	
Smoothed Cells Filled 2nd class	78						9 61
14 AB & cells							
Manufacturing Orders	80						7 38
1909 7.79							
1910 .11							
AB & cells and equipment shipped to Sales RR Renewal - during January - 1911							
31							
Smoothed Cells Filled 1st class	1.56				1078	84	
18 AA cells							
Manufacturing Orders	597						2 97
1909 1.70							
1910 1.17							
Cost of Commercial Cells Sold	533						1 05 71
AA cells and equipment shipped to Sales during January - 1911							

31										
Finished Cells Filled 1st class	1113			371	08					
39 dz cells										
Manufacturing order	597	E	1		35					
1890										
Cost of Commercial Cells Sold 539 dz cells and equipment returned a/c Sales during January - 1910							371	43		
31										
Finished Cells Filled 2nd class	79			7	13					
7 dz cells										
Manufacturing order	597	E	1		07					
1890										
Cost of Renewals Commercial 36 cells and equipment returned a/c Sales Comm'l Renewal during January - 1910	365						7	15		
31										
Finished Cells Filled 3rd class	79			7	50					
7 Bx cells										
Manufacturing order	597	E	1		07					
1890										
Cost of Renewals - Commercial 36 cells and equipment returned a/c Sales Comm'l Renewal during January - 1910	365						7	57		
31										
Finished Cells Filled 3rd class	79			11	07					
7 Bx cells										
Manufacturing order	597	E	1		3	98				
1890										
Cost of Renewals - Commercial 36 cells and equipment returned a/c Sales Comm'l Renewal during January - 1910	365						7	98		

31										
Finished Cells Filled 1st class	1113			18	49					
1 dz										
Manufacturing order	597	E	1		07					
1890										
Cost of Renewals - Commercial 36 cells and equipment returned a/c Sales Comm'l Renewal during January - 1910	365						18	56		
31										
Service Expense 70-3	109	E		17	03					
Manufacturing order	80						17	03		
1897 —										
1890 17.03 X										
7796 —										
Material issued by Service Dept for use during January - 1910										
31										
Shipping Expense 4-7	391	E		19	93					
Manufacturing order	80						19	93		
1890 5.67 X										
6028 14.31 X										
Material issued to replace articles spoiled in transit										
31										
Experimental	1111			13	35					
Manufacturing order	80						13	35		
1890 10.06 X										
1960 7.79 X										
Material used for experiments during January - 1910										

	31								
	Advertising Expense	391	E		77				
	80-36								
	Manufacturing Orders	80	E					77	
	1809								
	Material drawn								
	for advertising purposes								
	during January - 1911								
	31								
Iron Goods		400			198	58			
	Finished Cells Filled 1st class	101						4	07
	1801 cell								
	Finished Cells Filled 2nd Class	134						7	95
	7 Mas cells								
	Manufacturing Orders	80	E					189	61
	1809	9.37	X						
	1890	184.63	X						
	4786	—							
	6078	37.61	X						
	Material shipped								
	Statis during January 1911								
	31								
Factory Expense		760	E		49	67			
15-6									
	Manufacturing Orders	80	E					49	67
	1890	3.59	X						
	7796	.70	X						
	4786	3.70	X						
	6078	41.31	X						
	Defective material								
	replaced during Jan 1911								
	31								
Factory Expense		760	E		10	67			
15-6									
	Finished Cells Filled 2nd class	78						10	67
	1 Ar cell								
	Defective cell								
	replaced during Jan 1911								

	31								
Factory Expense		760	E		98	07			
15-6									
	Finished Cells Filled 1st class	101						6	86
	1 Al cell								
	Finished Cells Filled 2nd class	79						6	07
	1 Al cell 3.57								
	7 Fly 2.50								
	Manufacturing Orders	80	E					85	04
	1809	13.78	X						
	1890	54.91	X						
	7796	—							
	6078	16.60	X						
	Defective cells and								
	material replaced during								
	January - 1911								
	31								
Reserve for Bad Debts		811			3	91			
	Manufacturing Orders	80	E					3	91
	4760								
	Allowances made								
	to Customers during								
	January - 1911 - all								
	detail in Shipping Record								
	31								
Factory Expense		760	E		71	69			
15-6									
	Finished Cells Filled 1st class	101						18	49
	1 Ar cell								
	Manufacturing Orders	80	E					3	20
	4786								
	Defective material								
	replaced during Jan 1911								
	31								
Manufacturing Orders		509	E	1,140	58				
	1809 9.57	X							
	1890 81.10	X							
	6078 49.91	X							
	Cost of Posts Rolls	360						1,140	58
	Cost of parts								
	returned to Rolls during								
	January - 1911								

31								
Manufacturing order 1890		597	E		3	75		
	Barnes Dept Expense 70-0	107	E				3	75
	Material returned by Barnes Dept during January - 1911							
31								
Manufacturing Orders 6038		597	E			45		
	Shipping Expense 45-h	391	E					45
	Return of 8% of solution - shipped to replace solution spilled in transit See details in Shipping Record							
31								
Manufacturing orders 4907		x	E		7	44		
	Manufacturing order 4336	x	E				7	44
	Used solution received from Chicago Barnes Station during January 1911							
31								
Manufacturing order 1807 1890		597	E		90	76		
	1807	14.71 x						
	1890	76.05 x						
	Cost of Paste Cells	361					90	76
	Cost of Paste returned a/c Cells during Jan 1911							
31								
Cost of Paste Cells		361		4139	00			
	Manufacturing orders	80	E				4139	00
	1807	784.77 x						
	1890	1337.44 x						
	2796	41.13 x						
	6038	977.65 x						
	Paste shipped a/c Cells during January - 1911							

31								
Finished Cells Assembled		176		70	853	78		
7669 A3	14 773 00							
689 A6	4 603 91							
150 A8H	1 100 74							
1498 A6	13 377 30							
1054 A3	17 713 06							
364 A8H	4 501 35							
784 A10	4 160 90							
780 A10H	4 170 47							
1164 A14	7 556 14							
4 A14H	77 01							
100 B1	704 06							
884 B1H	1 870 06							
1300 B4	33 418 19							
555 B6	7 036 60							
149 B6H	4 98 09							
278 B6	1 504 77							
1 A5	31 67							
	23 513 53							
Work in Progress		70					70	853 78
	Cost of Cells Assembled during January - 1911							
31								
Cost of Commercial Cells Sold		503		73	365	40		
	Finished Cells Filled & Closed 1/4 pt & 1/2 cells	104					77	555 03
	Manufacturing orders	80	E				11	037
	1807 6787 x							
	1890 4250 x							
	1/2 cells and equipment shipped a/c Sales during January - 1911							
31								
Cost of Commercial Cells Sold		503		40	40	54		
	Finished Cells Filled & Closed 1/4 & 1/2 cells	104					39	76 53
	Manufacturing orders	80	E				71	40 1
	1807 178.65 x							
	1890 85.53 x							
	1/2 cells and equipment shipped a/c Sales during January - 1911							

31

Finished Cells Filled 1st class	1[illegible]		65174 99		
Finished Cells Assembled	176			67076 10	
Manufacturing Orders	80	E		3096 89	
6078					
To charge Finished cells filled - cost - value of cells filled during January - 1911					
Cells	Manufacturing Statement	Total			
717. A4	478661.	20793.	499194		
150. A4H	100724.	5550.	106274		
1. A5	3169.	184.	3311.		
1311. A6	1715079.	56373.	1771407		
7. A6H	1834.	117.	1951		
957. A8	1150084.	55716.	1206800		
381. A8H	467669.	28194.	495863		
784. A10	416090.	20586.	436676		
780. A10H	417049.	27770.	444819		
141. A12	250316.	17767.	268083		
1. A12H	7001.	148.	7149		
241. B4	159147.	10374.	167171		
798. B6	1156069.	50666.	1206735		
150. B6H	58145.	3300.	61945		
779. B8	1530074.	66996.	1596978		
2739. B10	1191173.	57750.	1248923		
100 B12	20806.	900.	21706		
	6707610	3096 89	6717799		

31

Cost of Railroad Cells Sold	540		7781 30		
Finished Cells Filled 1st class	1[illegible]			6745 46	
540 A4H cells					
Manufacturing Orders	80	E		535 84	
1909	222.78 X				
1890	312.06 X				
A4H cells and equipment shipped to R.R. Sales during January - 1911					

31

Manufacturing Orders	X	E	174 91		
5378					
Manufacturing Orders	X	E		174 91	
1890	64.54 X				
6078	110.37 X				
Material used by Chicago Repair Station during January - 1911					
31					
Cost of M8 cells Sold			(2491)		
Finished Cells Filled M Stp				(2491)	
7 M8 cells					
Void	M8 cells shipped to Sales during January - 1911				
31					
Cost of Selling Outfit Sold	360.		75 10		
Manufacturing Orders	80	E		75 10	
1890					
Cost of Selling outfit shipped during January - 1911					
31					
Cost of Minor Lamp Complete	557		11 16		
Finished Cells Filled M Stp	135			5 90	
4 M8 cells					
Manufacturing Orders	80	E		5 76	
1890					
Minor Lamps shipped to Sales during January - 1911					
31					
Work in Progress Stores Stp 7	70		771 08		
Material & Supplies (Stores 7)	59			771 08	
To transfer to Work in Progress to balance as charged Material & Supplies - Stores to 7					

31										
Factory Expense	761	E	3	15	89					
25-7										
Shipping Expense	791	E	3	15	89					
15-00										
Operation of Truck	774						677	65		
To distribute proportionately to the incoming and outgoing freight accounts the cost of operating truck during January - 1911										
31										
Cost of Commercial Bell Cells	533			461	71					
Cost of Railroad Bell Cells	560			71	64					
Cost of House Lighting Cell Cells	569			7	17					
Cost of Renewal - Commercial	366			56	07					
Cost of Renewal Railroad	368			1	461					
				599	99					
Battery Assembling Expense	368						98	45		
Bell Coating - Smoked Cell Cups		E					363	78		
							5	11	33	
To close remains balance accounts with cost of coating and assembling cells into batteries during January - 1911										
31										
Cost of Renewal Railroad	368			10	71					
Inverted Cells Filled Wet Cells	79						10	71		
3 as cells										
Cost of 3 cells										
Shipped to sales during January - 1911										

31										
Interest on Funded Debt - accrued and not due	785		15	000	00					
Matured Interest on Funded Debt	788						15	000	00	
To close "Interest on Funded Debt - accrued and not due" with matured interest on Funded Debt accrued - for acct (1) month ended Dec 31 - 1910, on outstanding bonds of the Company										
31										
Balance House Lighting Cells	571			71	00					
1 Dry Cells										
Surplus Acct	170							71	00	
To charge surplus acct with sales notes of 1 Dry Cells sold in January. No cost figured on them. See entry p. 1 31 - 1911										

Dividends A/c		170		71	00			
	Balance of Unused Lighting Cells 5 Pt cells	571					71	00
	To reverse entry of 433 this journal.							
Interest on Funded Debt		784		7500	00			
	Interest on Funded Debt Accrued 7th and 8th Dec	786					7500	00
	To charge Interest on Funded Debt A/c with interest accruing on outstanding bonds of this company							
Insurance		778		150	00			
	Insurance Paid Prepaid	197					150	00
	To charge Insurance acct with insurance expiring during Feb 1910							
Employees Liability Insurance Accrued		135		500	00			
	Employees Liability Insurance	109					500	00
	To charge Employees Liability Insurance Accrued with insurance expiring February - 1910							
Taxes		768		683	15			
	Taxes Accrued	750					683	15
	To charge Taxes acct with proportion of Taxes accruing month of February - 1910							
Profit & Loss		364		1000	00			
	Reserve for Bad Debts	311					1000	00
	To charge Profit & Loss acct with 1000.00 for total cost of estimated bad debts during February - 1910							

Depreciation of Plant & Equipment		377		4066	67			
	Reserve for Depreciation of Plant & Equipment	315					4066	67
	To charge Depreciation of Plant & Equipment with 1/12 of 1% of its total value as shown on balance sheet 1/31/10							
Patterns and Drawings		25000.00						
Machinery and Factory Equipment		761,333.54						
Equipment outside		11,777.24						
" Loaned		419.00						
" Salesmen & Inspectors		1213.00						
" Exhibits		198.88						
Office Furniture & Fixtures		10,812.16						
" " outside		1304.79						
Motor Accommodation		1171.00						
		813,333.13						
1/12 of 1% of 813,333.13 =		4066.67						
Finished Cells Sold 2nd class 5 Pt cells		79		790	85			
	Cost of Renewals Commercial Ac cells	916					158	98
	Manufacturing Order 1746	81	C				111	71
	Factory Expense 1745	761	C.					66
	To credit Cost of Renewals - Commercial with total cost of 5 Pt cells less cost of replacements. These cells recovered from 170 Ac cells returned by R N Macy & Co and R Rutzik reference on R.O. 1317/13							

28

Profit & Loss	384			6	75	
Manufacturing Orders	51	C				6 75
4786						
Cost of repairing 48 as cells returned by Magnetic Motor Co. on R.O. 9351R						
28						
Depreciation of Conveyment Rolls	330			20	60	
Demerited Cells Test. 2nd class	79			17	57	
Demerited Cells Filled 1st class 6 Bd cells	1,161					215 41
Manufacturing Orders	51	C				7 53
4786 3.17						
4807 4.36						
Depreciation of 6 Bd cells and sales of 7-3 cell Pd Marine strips returned by Mercantile Ranger & Delaware R.R. Co. on R.O. 6337R						
31						
Demerited Cells Filled 2nd class 30 as cells	79			1,17	37	
Cost of Renewals Commercial as cells	346					39 40
Manufacturing Orders	51	C				7 53
4786						
Decredit bal. of cost of Commercial Renewal Bals with sales of 33 as 2nd class cells less cost of repairs. These cells received from the cell bal. Battery returned by James A. Hearne Co. on R.O. 9113R-9199R and replaced with 60 as cell on R.O. 6481R						

31

Depreciation of Conveyment Rolls	330			1	63	
Manufacturing Orders	51	C				1 47
4786						
Factory Expense	761	E	✓			16
1910						
Cost of repairing 10 Bd cells returned by Rushmore Works on R.O. 9359R 7/1/10						
31						
Selling Expense	391	E	✓	4	67	
4086						
Demerited Cells Filled 2nd class 106 cells	79					3 57
Manufacturing Orders	51	C				97
4786						
Factory Expense	761	E	✓			13
1910						
Cost of repairing 10 as cells returned by H.R. Lenk on R.O. 9346R 7/1/10						
31						
Demerited Cells Filled 2nd class 6 as cells	79			3 13	bal	
Cost of Renewals - Commercial as cells	346					3 09 15
Manufacturing Orders	51	C				9 69
4802						
Material recovered less cost of repairs on 6 cell bal battery returned to our Chicago office on S.W.R.R. by J. K. Ropatto Co. This battery unfortunately 6 as cells						

71									
Finished Cells Filled 7th Section	79			773	71				
3345 cells									
Cost of Renewals Commenced	346						175	30	
45 cells									
Manufacturing Orders	81	B					94	95	
476									
Value of 3345 cells									
7th class less cost of repairs									
Nine cells recovered from									
60 cells as battery returned									
by Stevens & Lindsay									
R.O. 9169 & 9197 R. Replaced									
on R.O. 7081 C									
71									
Finished Cells Filled 7th Section	79			6	77				
148 cells									
Cost of Renewals - Commenced	346			57	67				
45 cells									
Manufacturing Orders	81	B					58	70	
476									
Factory Refuse	761	E.						74	
17-5									
Cost of repairing									
60 cells as battery returned									
by Stevens & Lindsay on R.O.									
6069 R. Replaced on									
R.O. 6981 B									
71									
Finished Cells Filled - 7th class	79			74	99				
724 cells									
Cost of Renewal Commenced	346			30	59				
45 cells									
Manufacturing Orders	81	B					55	55	
476									
Value of 724 cells									
7th class recovered from									
54 cells as battery returned									
by J. H. Scott Brooklyn									
on R.O. 1164 & 1169, less									
Cost of Repairs									
724 cells @ 3 5/8	24.99								
Repairing 6 cells	5.55								
	30.54								

71									
Finished Cells Filled 7th class	79			135	06				
76 cells									
Cost of Renewals Commenced	346			739	61				
45 cells									
Manufacturing Orders	81	B					375	99	
476									
Factory Refuse	761	E.						1	65
17-5									
Including Cost of									
Renewals Commenced									
with cost of repairs									
less value of 45 cells									
7th class recovered from									
300 cells returned by									
Pittsburg Storage Co. on									
R.O. 6.6 R. Replaced									
R.O. 7391 B "Tafe"									
71									
Finished Cells Filled 7th class	79			76	53				
50 cells									
Cost of Renewals - Commenced	346						701	79	
45 cells									
Manufacturing Orders	81	B					63	96	
476									
Factory Refuse	761	E.						75	
17-5									
To credit Cost of									
Renewals - Commenced									
with value of 50 cells									
7th class less cost of									
repairs recovered from									
54 cells battery returned									
by Anderson Electric Co.									
on R.O. 908 R and replaced									
on R.O. 730 C									

75									
Finished Cells Suspd 7th class	79				10	71			
30 cells									
Cost of Renewals – Commercial	3414				36	75			
06 cells									
Manufacturing Orders	51	C						47	15
4716									
Factory Expenses	761	C.V							75
1755									
To charge Cost of Renewals Commercial with cost of repairs for value of 30 cells recovered from old cells but batteries returned by Indiana Bell Tel Co. vide R.O. 9749 R. Replaced vide R.O. 316 C 4/1/15									
75									
Finished Cells Suspd 2nd class	79				50	11			
10 cells									
Cost of Renewals Commercial	3414				19	50			
06 cells									
Manufacturing Orders	51	C						77	36
4716									
Factory Expenses	761	C.V							61
1755									
To charge Cost of Renewals Commercial with cost of repairs for value of 10 06 cells 2nd class recovered from 6 cells 06 batteries returned by Jas A Keen Sons vide R.O. 6149 R. Replaced vide R.O. 6148 R									

75									
Manufacturing Orders	51	C					7	50	
1870									
Profit & Loss	344								7 50
Adjustment of Chargeoffs Investment account 4/1/15									
75									
Manufacturing Orders	51	C		778	79				
4760									
Manufacturing Orders	51	C					870	65	
6 75									
Factory Expenses	761	C.V					158	31	
1553									
Incurred in Collection drawn for Repair Dept during February – 1915									
1055 th Cells Cleaned @ 0.15	158.31								
1470 th Collection @ 0.05	870.65								
75									
Indiana Bell Tel Co Production Center Part in Progress No 10136	135						779		
Manufacturing Orders	51	C							779
10136.									
To correct distribution of Pay Roll 4/1/15									
75									
Cost of Street Lighting Cells Dels	5111						3	35	
Finished Cells Suspd 1st Class	181								
Bat Cells									
To correct pricing of Bat Cells vide J.V. 707 of the ground as follows 16 Bat @ 707 = 11.59 should be 16 Bat @ 778 = 12.45 difference .39									3 35

78

Smoothed Cells Assembled — 176 — 73 09

As cells

Work in Progress — 70 — E — 73 09

M-2.5.5

To correct posting of Sales Deposits made on Journal Vouchers sheet covering cells assembled

Posted July

78

Smoothed Cell Sales 1st Class — 1.1 — 73 09

As cells

Smoothed Cell Assembled — 176 — 73 09

As cells

To transfer to Smoothed Cell Sales % 73.09 — which is correction of posts of Sales Deposits as shown on Journal Voucher Requires sheet covering cells Sales during January

Posted July 10 Corrected

78

Prepaid Acct — 170 — 24 05

Rates of Depr — 46 — 24 05

To credit Rates of Depr with amount shown on following memo. This matter slipped from the profit

1504-176	1.00
4-178	1.00
4-179	3.00
4-178	4.70
4-179	1.00
4-130	13.30

Posted January 1 to 17 1910

78

Cost of Renewals Commenced — 326 — 5 93

Pd cells

Manufacturing Orders — 81 — E — 5 93

1870

To correct entry on page 404 of this journal

78

Work in Progress — 70 — E — 2 47

M-382-1

Selkirk Plant Work Production Center — 135 — 2 47

Mar Pkt Ending 3-7-1

To correct distribution of Pay Roll 3/7/10

78

Depreciation of Consignment Cells — 330 — 35 58

Smoothed Cell Sales 1st Class — 79 — 20 17

1 Pr Cells

Smoothed Cells Sales 1st Class — 1.1 — 41 75

1 Pr Cells

Manufacturing Orders — 81 — E — 1 41 95

456

Depreciation for 1½ to 1st Class and Col of Depreciation on 1 Pr Cells returned by Sandy Hook Proving Grounds on R.O. 37 & R

78

Manufacturing Orders — 81 — E — 48 75

4545-T

Plant & Equipment — 75 — E — 48 75

4545-T

To correct error in distribution of Journals

M-6-339

78

Material & Supplies — 43 — 9 01

Manufacturing Orders — 81 — E — 2 79

1909 — 117.1

6078 — 117.1

Profit & Loss — 324 — 6 75

Adjustment of Pile Consignment account

78

Edison Blow Work Production Control
Payroll Bonuses 4/6 to 4/13

	178				41	
Manufacturing Orders	51	6				41
10469						
To correct distribution of labor on Pay Roll 4/17/18						

78

Manufacturing Orders	6	6	87	13		
10003 7.00						
10066 7.10						
10733 57						
10736 73.13						
Manufacturing Orders	7	6			87	13
10003 7.00						
10066 7.10						
10733 73.03						
To correct distribution of Pay Roll 4/17/18						

78

Rebates	170		81	45		
Sales Remunerating Matters	155				81	45
To distribute Bonuses 16-3-1918 in February – 1918 as cost goes in February and the 16-3-19						

78

Profit & Loss	314		79	50		
Manufacturing Orders	51	6			79	50
4746						
To charge P&L with difference between cost and overhead for 3-1917 covering repairs to International Harvester Co locos 65 battery R.O. 9160 R						

78

Dispensary Acc	170		34	10		
Manufacturing Orders	51	6			34	10
4746						
To close credit for repairs on Universal Harvester Co. battery locos 65 as shown on voucher 15-2-1917 – R.O. 9160 R						

78

Depreciation of Consignment Sales	330		6	37		
Finished Goods Sales Vouchers	79				6	90
925 cells						
Manufacturing Orders	51	6			4	25
4746						
Factory Expenses	510	6				17
17-5						
Depreciation from 7-1-17 to date of 925 cells and cost of repairs on 10 925 cells returned by Kan Edison on R.O. 9336 R						

78

Depreciation of Consignment Sales	330		1	31		
Manufacturing Orders	51	6			1	31
4746						
Cost of repairing 4 B cells returned by Hartford Suspension Co on R.O. 9705 R						

78

Anderson Allowances	169		118	97		
Manufacturing Orders	51	6			118	97
4746						
To charge "Anderson Allowances" acct with difference between bond and amount received for recommissioning D.M. Cars 746 and 1118 D.M. per R.O. 9360 and issued 2-17-18						

25								
Anderson Allowances	118			9	45			
Manufacturing Orders	87	6				9	45	
1-76								
Inclosing Anderson allowances with difference with amount received and cost of recovering 3 Cells returned by Anderson Electrics, and R.O. 934 & R.								
28								
Anderson Allowances	118			89	56			
Manufacturing Orders	87	6				89	56	
1-76.								
Difference between cost & amount received for recovering 140 Cells returned by Anderson Electrics, and R.O. 934 & R.								
28								
Work in Progress	70	6			45			
400-300-900 Ledger								
Profit & Loss	317						45	
To reverse entry shown on f. 399 of this journal								
25								
Work in Progress	70	6			45			
400-300-900 Ledger								
Profit & Loss	317						45	
To remove Work in Progress a/c with Cost Ledger. Error in balancing 4th f. Re abovementioned and entry on f. 399								

28								
Work in Progress	70	6		73	09			
a/c 605								
Finished Cells Assembled	176						73	09
as cell								
To reverse entry on f. 404 this journal								
28								
Finished Cells Assembled	176			73	09			
as cell								
Finished Cells Filled Helios	177						73	09
as cell								
To reverse entry on f. 404 this journal								
28								
Work in Progress	70	6		73	09			
a/c 608								
Finished Cells Assembled	176						73	09
as cell								
To correct posting of Grid Repairs and Renewal and Required which concerning Cells Assembled during January - 1910								
28								
Finished Cells Assembled	176			73	09			
as cell								
Finished Cells Filled Helios	177						73	09
as cell								
To transfer to Credit of Finished Cells Filled H/c £73.09 - correcting posting of Grid Repairs which were used in preparing cost of Cells Assembled during January - 1910 Re as reported Cells and Lead 7/1/10								

75

Reserve for Bad Debts 311 14 75

Fenestrel Cells Filled 2nd class 79 14 75

4 Cell cells

To change Reserve for Bad Debts account value of 4 Cell cells 2nd class consequent allowance to be made through Battery Co. Rec Bonds 4 - 750

4 Cell cells @ 3 Dis 14 75

75

Reserve for Bad Debts 311 18 07

Fenestrel Cells Filled 3rd class 79 6 06

3 Pol cells

Fenestrel Cells Filled 3rd class 184 74 13

6 Pol cells

To change Reserve for Bad Debts with difference in cost between 3 Pol cells 3rd class & 6 Pol cells 3rd class. These 6 cells used in replacing 6 Pol cells - 3rd class - three of the returned cells being scrap. No credit was made for these replacements

75

Cost of Parts Sold 326 66 96

Manufacturing order 81 66 96

To 75

To correct cost entry covering sales of Potassium during March and April 1910 Inventories taken from analysis of Sales for Cost. Increase 3-66 and 4-8-9 - 1910 posted as 300 and 800. should have read 200 and 1800 difference 1900 @ 2.0035 = 66.96

75

Reserve for Bad Debts 311 103 64

Fenestrel Cell Filled 1st class 184 37 94

303 cells

Manufacturing Order 81 65 95

4320	4320.1	
1807	1807.1	
1870	1870.1	

Cost of overhauling and replacing 303 cells and renewal blue glass cells battery returned to our Chicago office on R.O. 8013 R.

75

Profit & Loss 316 78 54

Fenestrel Cells Filled 2nd class 79 78 55

6 Al cells

Fenestrel Cell Filled 2nd class 184 57 09

6 Al cells

Depreciation from 1st to 2nd class on 6 Al cells returned by Thomas A Edison Ltd on R.O. 6118 R. file C 2-117

6 Al cells @ 9.51 57 09

75

Profit & Loss 316 19 03

Fenestrel Cells Filled 2nd class 79 19 03

4 Al cells

Fenestrel Cell Filled 1st class 184 38 06

4 Al cells

Depreciation from 1st to 2nd class on 4 Al cells returned by Thomas Edison Ltd on R.O. 6118 R. file C 2-116

4 Al cells @ 9.51 38.06

75					
Profit & Loss	364		30 96		
Finished bulb Filled 2nd class	79		30 96		
20 Br cells					
Finished bulb Filled 1st class	364			61 93	
20 Br cells					
Depreciation					
from 1st to 2nd class on					
20 Br cells returned by					
R Zbelman on R.O. 9435R					
Per Credit # 2-705					
75					
Profit & Loss	364		33 00		
Finished bulb Filled 2nd class	79		33 00		
10 Br cells 17.89					
10 Bd cells 70.11					
Finished bulb Filled 1st class	364			66 00	
10 Br cells 35.98					
10 Bd " 30.02					
Depreciation					
from 1st to 2nd class					
on 10 Br and 10 Bd cells					
returned by Rushmore					
Mfg. on R.O. 9355 & 9347R					
Per Credit & Statement					
2-170 & 2-191					
75					
Profit & Loss	364		27 67		
Finished bulb Filled 2nd class	79		27 67		
8 Br cells					
Finished bulb Filled 1st class	364			45 92	
8 Br cells					
Depreciation from					
1st to 2nd class on 8 Br					
cells returned by Hodges					
Lamp Electric Co on R.O.					
15-7383. Charge off					
Per Credit 2-197 – 7/31/15					

75					
Profit & Loss	364		11 48		
Finished bulb Filled 1st class	364			11 48	
12 Br cells					
Depreciation					
from 1st to 3rd class					
on 12 Br cells returned by					
Arch Incandescent Lamp Co					
on R.O. 6656R – Per Credit					
Vouchers 2-530 – 7/31/15					
12 Br cells 95 Watts					
75					
Factory Expense 15-9	365	E	146 59		
Factory Expense	365	E		39 37	
12-8	3.17				
14-8	.17				
19-8	39.03				
Work in Progress	70	E		1 48 37	
9/2037					
To correct distribution					
of Metal Consumption					
January 1915 – as per					
J Link – 9/30/15					
75					
Cost of Renewals – Commercial	316		16 36		
2 Br cells				16 36	
Reference acct	170				
Exchange cost of					
Renewals – Commercial					
acct. cost of performing					
to cell as between ratio					
of 1781 – 2nd class cells					
received from factory					
returned by Jas A Hand					
Lamp Co on R.O. 9797R					
The factory reference					
R.O. 6656 & 7/8 Lamp Co					
12-88					

78

Profit & Loss — 364 — 04

Finished Cells Filled & Closed — 79 — 3,713.43

6 Pol cells — 17.17

303 " — 70.31

Manufacturing Orders — 81 — 7,796

1809 — 4,53.4

6078 — 18.18.1

Plant & Equipment Outside — 176 — 73,114

Finished Cells Filled & Closed — 79 — 43.47

7 Pol cells — 7.00

7 Pol " — 36.47

Manufacturing Orders — 81 — 34.57

1870 — 34.47.1

7794 — .10.1

Adjustment of New York office Equipment account against Profit & Loss & Outside equipment purchased and used on Pinetop House at Horace Station

78

Cost of Renewals & Commercial Cells — 946 — 98,37

Purchases — 190 — 98,37

To charge Cost of Renewal Commercial with cost of purchasing cells as better described in the sales of 503 & closed cells, commercial, returned by Brown Engineering Co on R.O. 9711 and 9377R. Replaced on R.O. 9856 & filled Invoice 11-7341

78

Battery Assembling Expense — 368 — 7,600

30-4

Reserve for Factory Expense — 793 — 4,604

Reserve for General Expense — 303 — 76.47

Manufacturing Orders — 81 — 9,466

4,796

To correct distribution of the following unserviceable R.O. Reserve Orders

11-1463	7.00	4.00	6.00
1-1461	7.00	4.00	6.00
7-1810	7.00	13.46	15.46
7-1751	7.00	16.60	18.60
7-1770	7.00	4.60	6.60
7-1771	7.00	4.00	6.00
7-1786	7.00	4.00	6.00
7-1789	7.00	4.00	6.00
7-1788	7.00	4.00	6.00
11-12-607	7.00	4.00	6.00
-645	7.00	4.00	6.00
649	7.00	4.00	6.00
	91.00	70.46	94.46

78

Cost of Commercial Cells Sold — 533 — 113,89

Finished Cells Assembled — 176 — 103,97

50 Bi cells

Manufacturing Orders — 81 — 9,97

1809 —

1870 — 5,64.1

6078 — 4.50 "

Bi cells and equipment shipped for Commercial Sales during February 1911

78

Cost of Commercial Cells Sold — 533 — 5,37

Finished Cells Filled & Closed — 179 — 5,18

7 Bi H cells

Manufacturing Orders — 81 — 19

1870

Bi H cells and equipment shipped for Commercial Sales during February – 1911

78				
Cost of Commercial Cells Sold	533		59,931.54	
Finished Cells Filled 1st Class	165			651.11
719 Pt cells				
Finished Cells Assembled	176			4,690.39
1,050 Pt cells				
Manufacturing Orders	81			590.04
1909	47,261.			
1910	11,003.84			
6,078	147.70			
Pt cells and equipment shipped to Commercial sales during February – 1910				
78				
Cost of Commercial Cells Sold	533		76,177.71	
Finished Cells Filled 1st Class	165			1,751.03
317 Pt cells				
Finished Cells Assembled	176			1,136.58
300 Pt cells				
Manufacturing Orders	81			775.10
1909	6,089.			
1910	105,711.			
6,078	51,100.			
Pt cells and equipment shipped to Commercial Sales during February – 1910				
78				
Cost of Commercial Cells Sold	533		900.84	
Finished Cells Filled 1st Class	165			69.83
78 Pt				
Manufacturing Orders	81			707.01
1909	58,179.			
1910	158,181.			
Pt cells and equipment shipped to Com'l Sales during February 1910				

78				
Cost of Commercial Cells Sold	533		176.89	
Finished Cells Filled 1st Class	165			1,167.71
78 Pt cells				
Manufacturing Orders	81			10.68
1909	6,801.			
1910	3,881.			
Pt cells and equipment shipped to Commercial Sales during February – 1910				
78				
Cost of Commercial Cells Sold	533		18,647.67	
Finished Cells Filled 1st Class	165			17,477.73
310 Pt cells				
Manufacturing Orders	81			1,171.94
1909	69,851.			
1910	57,851.			
Pt cells and equipment shipped to Commercial Sales during January – 1910				
78				
Cost of Commercial Cells Sold	533		5,667.81	
Finished Cells Filled 1st Class	165			5,338.69
788 Pt cells				
Manufacturing Orders	81			329.12
1909	156,167.			
1910	179,051.			
Pt cells and equipment shipped to Commercial Sales during February – 1910				
78				
Cost of Commercial Cells Sold	533		1,647.07	
Finished Cells Filled 1st Class	165			1,541.50
770 Pt cells				
Manufacturing Orders	81			105.57
1909	57,051.			
1910	13,541.			
Pt cells and equipment shipped to Commercial Sales during February 1910				

71

Cost of Commercial Bells Sold	533		3,801	
Finished Bells Filled 1st class	16			358 90
6503 cells				
Manufacturing Order	84	E		71 11
1907 10.67				
1890 10.44				
63 cells and				
equipment shipped &				
Commercial Sales during				
February - 1911				

72

Cost of Commercial Bells Sold	533		7,477	88
Finished Bells Filled 1st class	16			71 7 85
1567 cells.				
Manufacturing order	84	E		10 03
1907 5.64				
1890 4.41				
65 cells and equip				
ment shipped &				
Commercial Sales during				
February - 1911				

73

Cost of Commercial Bells Sold	533		14,195	78
Finished Bells Filled 1st class	16			767 937
510 A cells.				
Finished Bells Assembled	17			380 6 54
470 A cells				
Manufacturing Order	84	E		70 93
1907 77.91				
1890 70.42				
A cells and equip				
ment shipped & Sales				
during February - 1911				

74

Cost of Commercial Bells Sold	533		6,646	56
Finished Bells Filled 1st class	16			6 7 7 76
68 A# cells				
Manufacturing Order	84	E		47 30
1907 17.71				
1890 29.59				
A# cells and				
equipment shipped &				
Sales during February				

75

Cost of Commercial Bells Sold	533		7,181	63
Finished Bells Filled 1st class	16			4 595 78
367 A# cells				
Finished Bells Assembled	17			7 133 54
180 A# cells				
Manufacturing Orders	84	E		45 783
1907 70.09				
1890 14.74				
1893 10.50				
A# cells and				
equipment shipped &				
Commercial Sales during				
February - 1911				

76

Cost of Commercial Bells Sold	533		3,646	61
Finished Bells Filled 1st class	16			833 37
65 A# cells				
Finished Bells Assembled	17			7 399 18
700 A# cells				
Manufacturing Orders	84	E		41 711
1907 107.11				
1890 154.00				
1893 148.00				
A# cells and equip				
shipped & Commercial				
Sales during February 1911				

77

Cost of Commercial Bells Sold	533		649	03
Cost of Reduced Bells Sold	560		71 7 54	
Finished Bells Filled 1st class	16			1 346 13
105 A# cells				
Manufacturing Orders	84	E		6 749
1907 38.14				
1890 37.33				
A# cells and				
equipment shipped &				
Comm'l & R.R. Sales during				
February - 1911				

78

Cost of Commercial Cells Sold	533		1953	50			
Finished Cells Filled 1st class	1145				1858	37	
170 Ao cells							
Manufacturing Orders	84	E			95	13	
1809 55.34							
1870 39.81							
Ao cells and equipment shipped a/c Commercial Sales during February - 1915							

78

Cost of Commercial Cells Sold	533		1793	59			
Finished Cells Filled 1st class	1145				1717	35	
66 A1 cells							
Manufacturing Orders	84	E			76	70	
1809 39.06							
1870 37.70							
A1 cells and equipment shipped a/c Commercial Sales during February - 1915							

78

Cost of Commercial Cells Sold	533		71	51			
Finished Cells Filled 1st class	1145				19	45	
1 A1H cell							
Manufacturing Orders	84	E			7	06	
1809 1.16							
1870 .90							
A1H cells and equipment shipped a/c Commercial Sales during February - 1915							

78

Cost of Railroad Cells Sold	560		33	68			
Finished Cells Filled 1st class	1145				79	73	
10 B1 cells							
Manufacturing Orders	84	E			3	95	
1809 2.16							
1870 1.79							
B1 cells and equipment shipped a/c Commercial Sales during February - 1915							

78

Cost of Railroad Cells Sold	560		385	69			
Finished Cells Filled 1st class	1145				378	80	
8 B1 cells							
Manufacturing Orders	84	E			5	69	
1809 44.78							
1870 12.11							
B1 cells and equipment shipped a/c Railroad Sales during February - 1915							

78

Cost of Railroad Cells Sold	560		417	65			
Finished Cells Filled 1st class	1145				381	84	
9 B1H cells							
Manufacturing Orders	84	E			35	83	
1809 23.30							
1870 12.53							
B1H cells and equipment shipped for Railroad Sales during February - 1915							

78

Cost of Railroad Cells Sold	560		43	18			
Finished Cells Filled 1st class	1145				40	37	
7 B2 H cells							
Manufacturing Orders	84	E			7	81	
1809 1.43							
1870 1.38							
B2 H cells and equipment shipped a/c Railroad Sales during February - 1915							

78

Cost of Railroad Cells Sold	560		773	71			
Finished Cells Filled 1st class	1145				711	70	
30 d2 cells							
Manufacturing Orders	84	E			13	51	
1809 7.10							
1870 6.41							
d2 H cells and equipment shipped a/c Railroad Sales during February - 1915							

28									
Cost of Railroad	Cells, Cold	540		10 11	09				
	Finished Cells Filled 1st Class	145					933	39	
	96 A.S.H. cells								
	Manufacturing Order	84	6				77	70	
	1909 3,637.1								
	1910 4,333.1								
	A.S.H. cells and								
	equipment shipped &c								
	Railroad Sales during								
	February - 1915								
28									
Cost of Railroad	Cells, Cold	540		78 00					
	Finished Cells Filled 1st Class	145					75	04	
	7 A.S. cells								
	Manufacturing Order	84	6				7	96	
	1909 7,004.1								
	1910 9,1.1								
	A.S. cells and equip-								
	ment shipped &c								
	Railroad Sales during								
	February - 1915								
28									
Cost of Railroad	Cells, Cold	540		7 755	55				
	Finished Cells Filled 1st Class	145					70 76	89	
	16 7 A.S.H. cells								
	Manufacturing Order	84	6				178	66	
	1909 8,016.1								
	1910 9,870.1								
	A.S.H. cells and								
	equipment shipped &c								
	Railroad Sales during								
	February - 1915								
28									
Cost of Railroad	Cells, Cold	540		519	15				
	Finished Cells Filled 1st Class	145					486	91	
	45 A.S.H. cells								
	Manufacturing Order	84	6				8	94	
	1909 1,619.1								
	1910 1,877.1								
	A.S.H. cells and								
	equipment shipped &c								
	Railroad Sales during								
	February - 1915								

28									
Cost of Railroad	Cells, Cold	540		1,189	17				
	Finished Cells Filled 1st Class	145					1,051	01	
	480 B.H. cells								
	Manufacturing Order	84	6				138	11	
	1909 11,350.1								
	1910 14,311.1								
	B.H. cells and								
	equipment shipped &c								
	Railroad Sales during								
	February - 1915								
28									
Cost of House Lighting	Cells, Cold	547		1,364	98				
	Finished Cells Filled 1st Class	145					1,227	14	
	474 B.H. cells								
	Manufacturing Order	84	6				142	84	
	1909 8,564.1								
	1910 5,760.1								
	B.H. cells and								
	equipment shipped &c								
	House Lighting Sales								
	during February - 1915								
28									
Cost of House Lighting	Cells, Cold	547		16	87				
	Finished Cells Filled 1st Class	145					14	87	
	5 B.L. cells								
	Manufacturing Order	84	6				1	85	
	1909 1,081.1								
	1910 .87.1								
	B.L. cells and								
	equipment shipped								
	&c H.L. Sales during								
	February - 1915								
28									
Cost of House Lighting	Cells, Cold	547		7,588	53				
	Finished Cells Filled 1st Class	145					7,398	87	
	598 B.H. cells								
	Manufacturing Order	84	6				189	71	
	1909 11,623.1								
	1910 7,678.1								
	B.H. cells and								
	equipment shipped &c								
	H.L. Sales during								
	February - 1915								

78

Cost of Home Lighting cells Sold	547		1476	91			
Finished Cells Filled 1st class	115				1384	77	
2416 B&H cells							
Manufacturing Orders	87	E			97	69	
1909 49.88							
1910 47.81							
Bal cells and equipment shipped o/c R&L Sales during February – 1915							

78

Cost of Renewals Commercial	346		18	93			
Finished Cells Filled 2nd class	79				18	81	
15 B&H cells							
Manufacturing Orders	87	E				12	
1910							
B2 cells and equipment shipped o/c Commercial Renewal Sales during Feb 1915							

78

Cost of Renewals Commercial	346		1763	97			
Finished Cells Filled 1st class	115				537	94	
7281 cells							
Finished Cells Filled 2nd class	79				49	56	
1968 cells							
Manufacturing Orders	87	E			35	37	
1909 18.61							
1910 16.71							
6 cells and equipment shipped o/c Comm'l Renewal during Feb 1915							

78

Cost of Renewals Commercial	346		75	96			
Finished Cells Filled 2nd class	79				75	91	
3210 cells							
Manufacturing Orders	87	E				05	
1910							
110 cells and equipment shipped o/c Comm'l Renewal during February – 1915							

78

Cost of Renewals – Commercial	346		1077	56			
Finished Cells Filled 2nd class	79				981	85	
1956 cells							
Manufacturing Orders	87	E			60	71	
1909 43.04							
1910 17.67							
86 cells and equipment shipped o/c Commercial Renewal during February 1915							

78

Cost of Renewals – Commercial	346		1058	74			
Finished Cells Filled 1st class	115				1507	56	
1708 cells							
Finished Cells Filled 2nd class	79				466	87	
649 cells							
Manufacturing Orders	87	E			57	33	
1909 51.04							
1910 38.29							
84 cells and equipment shipped o/c Commercial Renewal during February – 1915							

78

Cost of Renewals Railroad	348		5	37			
Finished Cells Filled 2nd class	79				5	31	
106 cells							
Manufacturing Orders	87	E				01	
1910							
86 cells and equipment shipped o/c Sales during February – 1915							

78

Cost of Renewals – Railroad	348		6	98			
Finished Cells Filled 2nd class	79				6	96	
1284 cells							
Manufacturing Orders	87	E				02	
1910							
84 cells and equipment shipped o/c Comm'l Renewal Sales during February 1915							

78							
Cost of Railroad Renewal Bells Sold	348			9	66		
Finished bells Filled 1st class	79					8	78
7 Bells							
Manufacturing Orders	81	E				88	
1809							
1890							
Bells and equipment shipped 6/c RR Renewal Sales during February 1915							
78							
Finished bells Filled 1st class	1st			115	90		
39 Bells							
Manufacturing Orders	81	E		34	67		
1809	7.16						
1890	27.51						
Cost of Commercial bells Sold	533					150	67
Bells and equipment shipped 6/c Comm'l Sales during February 1915							
78							
Finished bells Filled 1st class	1st			174	30		
31 Bells							
Manufacturing Orders	81	E		9	10		
1809	4.40						
1890	4.70						
Cost of Commercial bells Sold	533					133	40
Bells and equipment returned 6/c Sales during February 1915							
78							
Finished bells Filled 1st class	1st			73	08		
13 Bells							
Manufacturing Orders	81	E		13	13		
1809	7.05						
1890	1.08						
Cost of Commercial bells Sold	533					76	71
13 Bells and equipment returned 6/c Sales during Feb. 1915							

78							
Finished bells Filled 1st class	1st			108	58		
77 Bells							
Manufacturing Orders	81	E		4	29		
1809	3.60						
1890	.75						
Cost of Commercial bells Sold	533					112	87
Bells and equipment shipped 6/c Commercial Sales during Feb. 1915							
78							
Finished bells Filled 2nd class	79			10	61		
9 Bells							
Manufacturing Orders	81	E			09		
1890							
Cost of Renewals - Commercial	316					10	63
Bells returned 6/c Commercial Renewal Sales during Feb. 1915							
78							
Finished bells Filled 2nd class	79			10	30		
3 Bells							
Manufacturing Orders	81	E			03		
1890							
Cost of Renewals, Commercial	316					10	33
Bells returned 6/c Commercial Renewal Sales during Feb. 1915							
78							
Finished bells Filled 2nd class	79			46	38		
13 Bells							
Cost of H.L. Bells Sold - Renewal	356					46	38
Bells returned 6/c H.L. Sales during Feb. 1915							
78							
Finished bells Filled 2nd class	96			7	09		
1 Bell							
Cost of Hom'l Together Renewal	356					7	09
Bells and equip returned 6/c H.L. Sales during Feb. 1915							

78

Cost of M.S. cells, Bells 580 . 51 01

Finished bells Filled M. Sys 134 . 49 71

36 M.S. cells

Manufacturing Orders 84 . E 1 30

1870

M.S. cells shipped &c

Sales during Feb. 1910

78

Cost of Miners Lamp, Bells 554 . 81 96

Finished bells Filled M. Sys 137 . 41 43

36 M.S. cells

Manufacturing Orders 84 . E 40 53

1870

Miners Lamps

Complete shipped &c

Sales during Feb. 1910

78

Iron Wood 400 . 450 . 50

Finished bells Filled 1st class 161 . 161 07

" " 2nd " 79 . 70 70

" " Assembled M. Sys 136 . 1 35

1-2 Pr.

Manufacturing Orders 84 . E 67 94

Iron class		1807	339 1
5 Bl cells	70.05	1870	79.99 1
11 Bl "	181.04	6078	35.04 1
2nd class		bells and parts	
10 Bl cells	70.70	furnished Repairs during	

Feb. 1910

78

Repairs Dept Refunds 107 E. 1 17 86

70-2

Manufacturing Orders 84 E 17 86

18	10.09 1
1870	.98 1
6078	1.79 1

Supplies used

by Repairs Dept during

February - 1910

78

Reserve for Bad Debts 311 . 4651 . 6 76

Finished bells Filled 2nd class 79 . 1 Bl cell

Manufacturing Orders 84 E 17 75

4760	2.68 1
6078	15.07 1

Allowances made

to bankrupts during

February - 1910

78

Factory Refunds 465 E. 1 3371

12-6

Finished bells Filled 2nd class 79 . 15 53

1 Bl cell	2.04
2 Bl "	13.51

Manufacturing Orders 84 E 18 18

1807	8.94 1
1870	6.39 1
6078	3.07 1

Replacing

repairing defective

material during

Feb. 1910

78

Shipping Refunds 391 E. 1 19 43

45-7

Manufacturing Orders 84 E 19 43

1870	2.58 1
6078	16.85 1

Replacing

material supplied

in transit during

February 1910

78

Manufacturing Orders x E 66 6

4760 x E 66 6

Manufacturing Orders

1807	[illegible]
1870	[illegible]

Material drawn

by Repairs Dept

during February 1910

28							
Profit + Loss	361		85	37			
Manufacturing Orders	84	C				85	37
1890							
Selling outfits furnished F P R R Co for batteries sold from F. 7/31/14							
28							
Operation of Truck	377		71	60			
35-6							
Manufacturing Orders	84	C				71	60
4786							
Cost of preparing batteries in transit during February 1915							
28							
Adval + General Expense	771	C.1	34	79			
6-11							
Manufacturing Orders	84	C				34	79
4786							
Cost of preparing batteries in the Modesto + the Bartram cars during February 1915							
28							
Operation of P.B.L.+P.P. Corp.	378		73	58			
Manufacturing Orders	84	C				73	58
4786							
Cost of preparing P.B.L.+P.P. Corp. batteries returned during Feb. 1915							
28							
Manufacturing Orders	84	C	156	58			
1809 76.66							
1890 95.56							
7796 88.1							
6478 30.18							
Cost of Parts Sold	361					156	58
Cost of Parts returned after sales during Feb 1915							

28							
Reserve for Bad Debts	311		96				
Manufacturing Orders	84	C				96	
4378							
Allowances made to customers at Chicago office during Feb 1915							
28							
Manufacturing Orders	84	C	67	09			
4407							
Manufacturing Orders	84	C				13	39
4378							
Operation of P.B.L.+P.S. Corp.	378					9	60
Berrec's Dept Expense	407	C.1				45	10
70-3							
Used electrolyte returned by Berrec's Stations during Feb 1915							
28							
Manufacturing Orders	81	C	47	09			
1809							
Free Goods	400					47	09
Return of material which was charged to Free Goods in January							
28							
Cost of Commercial Cells Sold	534		513	57			
Finished Cells Filled 1st class	115					468	13
149 J3 cells							
Manufacturing Orders	83	C				45	44
1809 1961 v.							
1890 2083 v.							
J3 cells adjustment shipped to Sales during February - 1915							
28							
Cost of Commercial Cells Sold	534		73	03			
Finished Cells Filled 1st class	115					72	60
J4H cells							
Manufacturing Orders	83	C				1	43
1890							
J4H cells shipped to Sales during and up to 7/31/15							

78

Cost of Commercial Bell Dels		5			413.6	14			
Finished bells Filled 1st class	145						357	65	
87 J cells									
Finished bells Assembled	176						27	11	
10 J cells									
Manufacturing Order	83						36	08	
1809	20.08	1							
1870	15.84	1							
6078	1.00	1							
J cells and equipment shipped 4/c Dels during end of Feb 1915									

78

Cost of Commercial Bell Dels		5			366	66			
Finished bells Filled 1st class	145						347	71	
69 J cells									
Manufacturing Order	83						73	95	
1809	16.11	1							
1870	9.84	1							
J cells and equipment shipped 4/c Dels during February - 1915									

78

Cost of Part Dels		34			4671	31			
Manufacturing Order	84						4671	31	
1809	571.78	1							
1870	1036.96	1							
7991	37.84	1							
6078	3021.75	1							
Part shipped 4/c Dels during February 1915									

78

Finished bells Assembled	176				75	611	77		
Work in Progress	70							75	611 77
Cost of bells Assembled during February - 1915									
7741	A3			1	117	37	55		
7876	A5				18	46	78		
7781	A5H				190	60	09		
7791	A6				277	39	09		
9756	A6				856	30	07		
691	A8				87	32	37		
585	A8H				701	76	7		
160	A10				400	33			
780	A17				488	55			
7791	A17H				148	79			
750	B1				278	18			
677	B1H				176	80			
413	B6				271	98	86		
4141	B6H				277	14	5		
					7561	77			

78

Finished bells Assembled	176				14	465	41		
4968 B10 cells									
Finished bells Assembled	176							11	950 33
4968 B7H cells									
Manufacturing Order	81							7	485 08
4/c Changing cost 4968 B7H cells to B10 cells									

78

Finished bells Assembled	176					104	00		
50 B1 cells									
Manufacturing Order	81					4	50		
6078									100 50
Finished bells Filled 1st class	145								
50 B1 cells									
To transfer from Finished bells Assembled 4/c 50 B1 cells. This was due to cost and inventory 4/c/p									

78

Finished bells Assembled 146 . 7979 40

6 at H cells 47.77

6 at H " 88.16

9 at H " 141.07

Manufacturing Orders 81 E 1778

6078

Finished bells Filled 1st Class 141 . 7977 18

6 at H cells 50.10

6 at H " 90.10

9 at H " 157.95

To transfer cost to Finished Cells Filled 4c. above cells. This being due to error in inventory Cost Dept. Jan 1/15

78

Manufacturing Orders 81 E 1100

4765

Factory Expense 4765 E. 1 1100

11-4

Error in distribution of Office Pay Roll month Jan 30 – 1915. Mr. Coughlin has charged to 11-4 instead

78

Finished bells Filled 1st Class 141 . 75054 77

Finished bells Assembled 146 . 71656 13

Manufacturing Orders 81 E 3398 14

6078

Bells	Dept	Mfg Cost	Electroplt	Total
7704	B3	14305 57	681 00	14986 57
7319	B4	15133 99	674 51	15808 40
783	B4H	1836 14	162 71	1998 85
789	B5	7750 16	1585 04	9335 20
513	B6	4971 35	783 49	5754 84
511	B7	6058 49	579 35	6637 84
379	B8H	4016 49	780 44	4796 93
137	B10	1904 21	96 36	2000 57
783	B14	4930 08	588 71	5518 79
733	B111	1509 30	107 67	1616 97
7665	B7	7478 39	770 05	8248 44
469	B4	1693 57	77 99	1769 56
394	B4H	1676 80	94 84	1771 64
469	B6	2169 90	97 68	2267 58
768	B6H	1448 39	83 30	1531 69
		71656 13	3398 14	75054 27

78

Finished bells Assembled - M Inspt 126 . 7774 66

761 M cells 47387

365 M " 49857

Work in Progress 71 . 7774 66

Offset M & M cell Adjustment 4c

M cells assembled from Sept 1 – to Oct 31 – 1915 and M cells assembled to Inspt.

78

Work in Progress

Offset M & M cell adjustment 4c

Manufacturing Orders 1670 Void

6078

To charge M & M with Factory Materials & and Electroplt used in making.

Void

78							
Work in Progress	70	G		77	59		
Opening M.S. Mfg cell adjustment Acc.							
Manufacturing Orders	84	G				77	59
1670							
To credit the 1670 with cost of Factory Materials used in making up the M.S. cell and Eng. Mfg cell							
78							
Cost of Mfg cells Sold	588			418	98		
Finished Cells Filled M. Stock	134					775	31
163 Mfg cells							
Finished Cells Assembled M. Stock	136					167	13
170 Mfg cells							
Manufacturing Orders	84	G				31	56
1809	18.75						
1890	9.06						
6.78	3.73						
Mfg cells and equipment shipped to the cell right 7/8/15							
78							
Finished Cells Assembled M. Stock	136			65	95		
50 Mfg cells							
Manufacturing Orders	81	G			53		
6.75							
Finished Cells Filled M. Stock	134					66	78
50 Mfg cells							
To reverse entry omitting this journal							
78							
Finished Cells Filled M. Stock	134			347	80		
348 Mfg cells							
Finished Cells Assembled M. Stock	136					335	09
348 Mfg cells							
Manufacturing Orders	84	G				7	71
6.78							
Mfg cells Filled during February – 1915							

78							
Finished Cells Filled M. Stock	134			3	50	0 76	
7650 Mfg cells							
Finished Cells Assembled M. Stock	136						3 456 95
7650 Mfg cells							
Manufacturing Orders	84	G					43 85
6.78							
Mfg cells Filled from Nov 1st to Feb 28th 1915							
78							
Cost of Removals Commenced	346			30	457		
Finished Cells Filled Stolen	79						30 30
1584 cells							
Manufacturing Orders	84	G					12
1890							
84 cells shipped							
46 Commenced Removal during February – 1915							
78							
Research Dept Expense	357	E	v		457		
75-5							
Manufacturing Orders	83	G					4 57
4586							
Cost of repairing cell returned by Research Dept during Feb 1915							
78							
Factory Expense	465	E	v		3	61	
15-6							
Manufacturing Orders	83	G					3 61
4.30							
Cost of repairing defective cells returned by Customers during Feb. 1915 Repairs made at Chicago							
78							
Reserve for Bad Debts	311				15	31	
Manufacturing Orders	83	G					15 31
4.30							
Allowances made to Customers whose repairs made at Chicago Repair Station during Feb 1915							

78										
Factory Expense	763	E.1	43	6	88					
15-6										
Manufacturing Order	99	E					43	6	18	
Orders 355.14 1										
1890 80.44 1										
Factory Expense	765	E.1							70	
15-1										
Cost of repairing replacing defective equipment during Feb. 1910										
78										
Reserve for Bad Debts	311		1	68	43					
Manufacturing Order	99	E					1	68	43	
Orders 167.93 1										
1897 .43 1										
1890 5.07 1										
Allowances made to customers on repairs made to cells during Feb. 1910										
78										
Work in Progress	71	E			30					
Orders										
Interest from Mo. Co. Production Costs	198								30	
Plus Part in Process										
Orders										
To correct distribution of Pay Roll - not charging 7/9/10										
78										
Receipts	170		10	00						
Sales of Street Lighting Equipment	484						10	00		
To correct discount allowed on inv. invoice 1909 on sale of 1 Bal. Rectifier to Motor Vehicle Power Co.										
For effect to Expense charge as shown under date of 7/9/10										

Recorded on p. 171 Journal

78										
Sales of Parts	488					80				
Accounts Receivable	33								80	
Invoice 11-1090 posted to cus. in Analysis of Sales - November - 1910										
78										
Thomas A. Edison Laboratory	486					7	93			
Accounts Receivable	33								7	93
Thos A. Edison Inc.										
To charge T. A. Edison with invoices 10-577-10. The invoices made out in error to T. A. Edison Inc. who turned back on it. T. A. Edison Labs. Remitting overcharged by Inc.										
78										
Accounts Receivable	33					33	11			
Thos A. Edison Inc.	486								33	11
Thos A. Edison										
To correct posting of invoice 1-888 Analysis of Sales January - 1910										
78										
Finished Cells Filled 1st class	1811					39	60			
Old cells										
Cost of Commercial Cells Sold	531								18	88
Cost of Railroad Cells Sold	532								20	77
To correct posting of old cells - old Cost of Sales entries for January 1910 - Per entries of 1-28-1910 expense 105 cells @ 379.19										
Should " " 409.43										
diff. 105 " 29.76 = 39.60										

75								
Depreciation of Consignment Cells	330			49	06			
Fenschel bells Filled 1st Cells	96			49	05			
33 Pr cells								
Fenschel bells Filled 1st Cells 33 Pr cells	145					98	11	
To depreciation from 1st to 2nd class - 33 Pr cells returned to our Chicago office on I T 1088 - and cells 1-131. These cells shipped on Consignment on O T 5491 9-29-10								
75								
Cost of Renewals Commercial	346			137	57			
410 cells								
Manufacturing Orders 4391	89	E				137	57	
Cost of repairing 730 A.H. cells returned to our Chicago Northern on R.O. 7935 R. This battery returned to Factory								
75								
Factory Expense 11-5	765	Ro.1		1	75			
Manufacturing Orders 4766	89	E				1	75	
Repairs to Jobbers returned by Test Dept								
75								
Factory Expense 12-6	765	E.1		740	47			
Manufacturing Orders 4766	89	E				738	30	
Fenschel Cells Filled 1st class 1 B.H. cell	145						17	
Repairing Stores								
Last - to 3d 28-1915								

75								
Research Dept Expense 75-5	587	Ro.1		19	89			
Manufacturing Orders 4766	89	E				19	89	
Cost of repairing cells returned by Research Dept								
75								
Dep Expense	190			66	94			
Manufacturing Orders 4766	89	E				66	64	
4391 73.80 1								
1890 48.79 1								
bell, heating & Fenschel Cell Dept	164	E					10	
33-3								
To credit the above account with material furnished on R.O. 6790 R. Repairs completed in Jobbing not invoiced until after see Invoice # 637								
Reversed 4-27-1915 Gent								
This entry reversed in March								
75								
Anderson Allowance	149			33	37			
Dep Expense 0/c	190					33	37	
To charge Anderson allowance account with the loss incurred in repairing and assembling an Anderson Trays 50 A.H. cells returned on R.O. 6790 R. These repairs made in February - 1915 and invoiced until after this entry reversed in March - 1915								
Reversed 4-30-1915								

28

Underwear Allowances	169		9	79			
Rec'd Pens	170					9	79

To charge Underwear Allowances with rolls of Parts furnished Scrap from 1/1/11 to 2/28/11 - For offset to Rec'd Pens charged for Underwear Allowances - 2/28/11

This entry reversed on 3/31 - Gen. 2/28/11

28

Profit & Loss	3[illegible]		189	08			
Finished Bells Folded 7th class	79					189	08

138 bells

To charge Profit & Loss with rolls of 138 bells 7th class bells returned by Bolivia Phone Co. Inv. 2017-1913

To Credit memos covering return of bells and wire charges added to Profit & Loss inventory taken 2/28/11

28

Received Dept. Expense 15-1	357	E. 1	9	00			
Rec'd Pens	170					9	00

To charge Received Expense with 1 Jam Armature Motor as per bill of Received Check to 2/28/11 - This motor returned in February. For offset to Rec'd Pens Credit acc. Vou. 15-2-300

28

Factory Expense 15-6	465	E. 1	158	56			
Manufacturing Orders 4-46	83	E.				158	56

Cost of repairing Stock Leaks up to Feb 28-1911

28

Finished Bells Assembled	176		5467	63			
Work in Progress	90					5467	63

To charge Finished Bells Assembled with cost of Bells Assembled during February -

250	Gs	1064.17
60	Gs	273.76
150	Gt	721.74
75	Gs	410.09
170	Bs	930.16
700	Gs	2031.78
	Bs	1.00
		5467.63

28

Finished Bells Assembled	176		2671	95			
Work in Progress	90	E.				2671	95

To Inspection Department for cost of Inspection of Bells assembled during February

Inspection Bells assembled for Stock Room. Bell Number guarantees bells

50	Gs	107.09
200	Gs	428.00
75	Gs H	375.00
138	Gt	669.39
10	Gs	81.90
10	Gt	91.05
35	Bs	394.55
7	Bs	28.80
5	Bs H	25.00
10 Bs H 2nd Inspection		31.20
		2671.95

78

Finished Cells Filled 1st class — 145 — 7577.48

Finished Cells Assembled — 146 — 7757.30

Manufacturing Order — 87 — 770.18

6078

J.B. Stafford
filled to 7/31/15

	M/G	Labor	Total
300 Jars	912.53	30.00	942.53
775 Jars	1158.70	40.75	1199.45
75 Jars	326.00	13.00	339.00
195 Jars	936.64	36.69	973.69
90 Jars	489.01	18.00	510.01
15 Jars	91.00	3.50	94.50
155 Jars	1756.71	112.57	1869.28
700 Jars	2031.75	75.00	2106.75
7 Jars	34.50	3.50	38.50
5 Jars	75.00	4.50	79.50
17 Jars	37.70	1.56	39.26
	7757.30	770.18	7527.48

78

Manufacturing Order — 81 — 7721.47

4321

Manufacturing Order — 87 — 773.19

1870 — 116.78 1

6078 — 106.91 1

Bill Boating & Finished Cell Expense — 884 — 1.78

33.9

Material issued
Chicago Refining Station during
February - 1915

78

Finished Cells Filled 2nd class — 96 — 1756

10 Bro cells

Profit & Loss — 347 — 1756

To credit Pro L
with value of 10 Bro-2nd
class cells returned by
Lab - These cells not
inventoried 7/31/15

Depreciation of Management Sales — 330 — 14.86

Finished Cells Filled 2nd class — 96 — 14.87

10 Bro cells

Finished Cells Filled 1st class — 145 — 79.73

10 Bro cells

Depreciation from
1st to 2nd class on 10 Bro
cells returned by Jd Chem.
Lab on RO 1649 R

78

Manufacturing Order — 91 — 770

1000 8

Plant & Equipment — 75 — 770

7013

To correct distribution
of Pay Roll 7/31/15 - EP&F

78

Experimental — 414 — 78.49

Finished Cells Filled 2nd class — 79 — 78.49

44 old cells

Depreciation
from 2nd to 3rd class
on 44 old cells returned by
Jd Chem Lab on RO 6113 R
These cells were returned for
test

78

Finished Cells Filled 2nd class — 96 — 71.41

6 old cells

Profit and Loss — 347 — 71.41

Value of 6 old cells
returned by Jd Chem
on RO 6113 R These cells
were not inventoried 7/31/15

78

Surplus — 170 — 317.13

Material & Supplies — 41 — 317.13

Material returned
for credit on R M 7178 on
February - credit not
received until March
on bill issued by N.S.-391
Mercury Rivet Works

Reversed on
7/31/1915
Journal 41

78

Finished Cells Filled 2nd class	96		14 27	
4 Ad cells				
Profit & Loss	384			14 27
Value of 4 ad cells 2nd class returned by Id. Edison Lot on R.O. 4117R. These cells were not inventoried 7/31/18				
78				
Finished Cells Assembled	149		29 47	
B+ cells				
Manufacturing Order 4786	83	18		29 47
Additional cost of changing over 4968 B+ # cells to B cells 4968 B+# Neg Com Pol and 4968 B+# Pos " " Includes removal material and cost of same				
78				
Finished Cells Filled 1st class	1116		29 47	
B cells				
Finished Cells Assembled B cells	149			29 47
To transfer to Finished Cells Filled 1st class - additional charge covering changing over from B+# to B cells 4968 B+# cells. Actual charge in accordance				
78				
Cost of Removals - Commercial	386		76 61	
Ad cells				
Scrapers	190			76 61
Cost of repairing 4 Ad cells less value of 2nd class removed from 4 Ad cells parts returned to Ultra Pen & Electro on R.O. 9631R				

78

Accounts Receivable	33		78	
Pot Boards				
Misc Supplies & Repairs	337			78
Sales of 7 Doz cell on R M 6171 - per cash through mistake it was never invoiced				
78				
Manufacturing Order 4786	8	18	41 53	
Manufacturing Order 1790	8	18		41 53
To correct distribution of invoices 2-1577 - Analysis of Sales - February - 1918				
78				
Finished Cells Filled - 2nd class 4 B+ cells	96		5 60	
Expenses	1			5 60
To credit Expenses for scrap value of 4 B+# cells - charged to Expense a/c Prepd. This cells inventoried 7/31/18				
78				
Cost of Parts Sold	361		9 76	
Manufacturing Order 6178	53	18		9 76
To charge cost of Parts Sold with 16# Solution sold on invoice 4-97. April 18th. This charge was omitted from Shipping Record				

78

Service Defences		407	R.		3	2	60	
70-7	16.50 v							
71-14	15.16 v							
Selling Defences		376	E.		27	98		
60-7	10.14 v							
60-14	17.84 v							
Accounts for Mileage		265	.				62	58
Charge off mileage used from Nov 1 - 1910 to Feb 28 - 1910								
78								
Profit & Loss		364	.		71	41		
Smashed bells Filled 7th class	79		.				71	41
6 at cells								
Value of 6 at cells held on inventory as 3rd class - should have been 3rd class. Returned from Lot on RO 4113R								
78								
Smashed bells Filled 7th class	96		.		78	54		
8 at cells								
Profit & Loss		364	.				78	54
Value of 8 at cells held on inventory as 3rd class should have been 7th class Returned from Lot on RO 4117R								
78								
Smashed bells Filled 7th class	96		.		171	79		
18 as cells								
Profit & Loss		364	.				171	79
Value of 18 as 7th class cells not inventoried 7/31/1 Returned by J. & L. Lot on RO 4107R								

78

Smashed bells Filled 7th class	96		.		17	84		
5 at cells								
Profit & Loss		364	.				17	84
Value of 5 at cells returned by Lot on RO 4108R. These cells not inventoried 7/31/11								
78								
Smashed bells Filled 7th class	96		.		5	31		
1 as cell								
Profit & Loss		364	.				5	31
Value of 1 as cell returned by J. & L. Lot on RO 4108R. This cell not inventoried on 7/31/11								
78								
Smashed bells Filled 7th class	96		.		3	57		
1 as cell								
Profit & Loss		364	.				3	57
1 as cell returned by J. & L. Lot on RO 7874R Invoiced as a 3rd class cell 7/31/11								
78								
Defences		170	.		1530	84		
Smashed bells Filled 7th class	79		.				1377	06
336 as cells								
Manufacturing Orders	83						153	36
4 bells								
Factory Defences	265	E.					1	42
17-1								
To charge Defences with value of 336 - as - 7th class cells and credit defences with value of 4 as cells returned on RR 7130-1041R These cells were returned by Ephrata & Lebanon Pub Rlys - are to offset against shortage of 4 as cells shipped in June 1910 on Rep 3								

28

Assignment Rules — 184 — 5670.00

Accounts Receivable - Assignment — 184 — 56 70.00

Affiliate v. Lehman Mfg Co.

To charge invoices
in V-304 filed for
490 ad cells returned by them
on RR 3130 - 3087 R.

28

Surplus — 190 — 59 70

Profit & Loss — 214 — 59 70

To credit Plant K
with profit made on Rum
sale of 490 ad cells - sold
to Affiliate v. Lehman Mfg Co in Jan 1914. Through
several transactions Profit on
surplus was Profit

Rental charge 490 ad cells	190.00
Repairs 3rd to 5th	137.01
Repairs necessary	15.75
Equipment for sales	109.11
difference	59.70

28

Accounts Receivable — 33 — 779 35

Accounts Payable — 719 — 779 35

To correct distribution
in Analysis of Sales - Dec 1914
of following invoices

Inv. 10 McKetchen	79.00
80 Hampton Mfg Co	.35
81 Jeffry Mfg Co	448.10
90 McKetchen	156.00

28

Edison Chemical Works — 17 — 1038 80

Accounts Receivable — 33 — 1038 80

To correct footing
of Invoices 17-94-14 in
Analysis of Sales - Dec 1914

28

Accounts Payable — 719 — 64 73

Accounts Receivable — 33 — 64 73

To correct footing
of the following invoices
in Analysis of Sales -
Dec. 1914

Inv. 90	Atlantic Steel Co	184
93	Atlantic Steel Co	70.00
138	Atlantic Steel Co	84
154	Reed & Prince	45
153	Reedy & Matthew	8913
154	Reedy & Brooks	176
713	Reedy & Matthew	71

28

Wm A. Edison Building Acct. — 174 — 9 01

Manufacturing Orders — 83 — 9 01

$1971

To journalize
Dec 1914 invoice #
17-1093. Through error
this was not posted in
Analysis of Sales

28

Sales of Immaterial Bills — 551 — 60

as cells

Accounts Payable — 770 — 60

Incorrect footing
of bills invoice #17-11
Analysis of Sales - Jan 1915
posted at 9370 - should be
9360

28

Edison Storage Battery Supplies — 706 — 5 13

Accounts Receivable — 33 — 5 13

Incorrect footing
of Invoice 1-593 - Analysis
of Sales - January - 1915

28							
Federal Chemical Works	17		17	43			
Accounts Receivable	33					17	43
Incorrect posting of Invoice 2-870 Analysis of Rule - Feb 1911							
28							
Accounts Receivable	33		210	83			
Lonedale Co							
Material & Supplies	15					210	83
Incorrect error in distribution of Inv 49-601 - Lonedale Co was credited with freight and sales of 465 ft of chem. Rec Feb #1103							
28							
Refrigerants							
Concrete Cells Filled and Closed							
28							
Concrete Cells Filled and Closed	96		71	40			
10 Al cells 35.67							
7 Cu " 10.11							
3 Br " 3.76							
Complete Jan Expense							
Refrigerants	15					71	40
Adjustment of Jan Lab. Consignment 7% 2/28/11							
28							
Factory Expense 25-7	765		300	60			
Shipping Expense 45-1	391		300	60			
Operations of Works	394					601	79
To charge off cost of operating Works for month of February 1911							

28							
Accounts Payable	219		738	37			
Accounts Receivable	33					738	37
To correct deduction of the following invoices Analysis of Rule - Feb 1911							
15-816 .73							
2-391 .90							
2-396 737.17							
2-359 4.50							
2-324 .77							
28							
Accounts Receivable	33		71	60			
Accounts Payable	210					71	60
To correct posting of credit Invoice 15-2-11 Analysis of Rule Feb 1911							
28							
Horace A Coleman Bldg and	130				25		
Accounts Receivable	33						25
To correct posting of Invoice 15-2-1811 Analysis of Rule Feb 1911							
28							
Accommodation Purchases	157	638			25		
Manufacturing Orders 5397	85	E					25
To correct deduction of Invoice 15-1811 analysis of Rule Feb 1911							
28							
Rent Expense	171		66	07			
Manufacturing Orders 4794	85	E				66	07
To reverse the entry of 794 the journal this matter is charged to Mfg 4794 of Chemical Plant Mfg Feb 1911 voucher 2-484							

	78							
Purchases		191	131	77				
	Sales of Commercial Bell	558				131	77	
	Ascell							
	To correct distribution of our credit invoices 6-706 June 19th. See further detail on our Invoice 1st of April - 19th.							
	78							
Profit & Loss		383	197	83				
	Purchases	190				197	83	
	To charge P&L with value of Dr. Foundation used on Bell. Charged to Purchases acct in error per Invoice 11-706 - 5-17-706 1910							
	78							
Cost of Selling Outfits Sold		361	711	17				
	Manufacturing Orders 1870	556				711	17	
	Cost of Selling outfits sold during Feb 1910							
	78							
Depreciation of Plant & Equipment		377	47169	70				
	Reserve for Depreciation of Plant Equipment	313				47169	70	
	To make rate of depreciation of Plant & 10% instead of 6%. For authority for this entry see Mr Middlemass - May 19-1910							
	78							
McKin Prospect		71	547	31				
	Reserve for Factory Expense	791				547	31	
	Reserve for Factory Expense							
	To charge McK in Prospect with 547.31. This entry is due to fact that wrong specific expense rate being furnished. Labor hours 700-300-500 Rates 73.1/hr @ 73.18% 547.31							

	78							
Cost of Commercial Bells Sold		531	13	51				
1049 # cell								
Cost of Railroad bells Sold		560				13	51	
1049 # cell								
To correct entry of 1-17 this journal								
78								
Cost of Commercial bells Sold		531	399	65				
" Railroad " "		560	51	80				
" House Lighting " "		567	36	48				
" Renewals Commercial		346	58	70				
" " Railroad		365	[illegible]	83				
Battery Assembling Expense		361					715	89
Bell, heating & Smoke Bell Sight		509					339	99
To distribute Battery Assembling & Smoke Bell Expense overhead Cost of Sales accounts for month of February - 1910								
78								
Smoked bell Sold 2nd class		96						03
as cell		07						
Bal -		04						
Cost of Renewals House Lighting		355			03			
as cell		07						
Bal -		04						
To change pricing of above stuff cells returned in Feb-1910 - to agree with prices used in preparing cost of Sales for December 1910								

	78					
Patents		178	707 77			
	Profit & Loss	387			707 77	
	To charge Patents &c with the estimated portion of 60-6 % applying to Patents during the year ended Dec 31 - 1914					
	78					
Depreciation of Patents		308	11 90			
	Reserve for Depreciation of Patents	370			11 90	
	To charge Depreciation of Patents with 1/17 of total charge for depreciation on 707 77 total Patent charge during year ended 12/31/14					
	78					
Depreciation of Leasehold Ass		308	98 163 85			
	Reserve for Depreciation of Leasehold &c	309			98 163 85	
	To charge Depreciation of Leasehold with 1/17 of total charge to cover depreciation during calendar year of 1914					
	78					
Profit & Loss		383	34 111 88			
	Reserve for Depreciation of Plant & Equipment	318			34 111 88	
	To charge Profit & and credit Reserve for P&E with an additional 6% depreciation on the total valuation of P&E during the calendar year 1914					

	78					
Patents		178	775 16			
	Profit & Loss	387			775 16	
	To charge Patents &c with the estimated portion of 60-6 % applying to Patents during the calendar year - 1913					
	Total 60-6 differs 7375.48					
	B of which is patents					
	78					
Depreciation of Patents		308	136 79			
	Reserve for Depreciation of Patents	370			136 79	
	To charge Depreciation of Patents &c with 1/17 of Patent charge depreciating during the year - 1913					
	78					
Leasehold		711	31 940 37 50			
	Profit & Loss	387			31 940 37 50	
	To reduce our depreciation of Leasehold ass during year ended 12/31/13 from 1/4 of 1627 77 to the total Leasehold ass to 1/17.					
	As shown					
	1/4 of 1627 77 = 407 19 30					
	1/17 = 95 163 85					
	Difference 312 03 50					
	78					
Reserve for Depreciation of Patents		370	91 70			
	Depreciation of Patents	308			91 70	
	To correct a clerical error in posting in accordance with explanation appended to it					
	As shown					
	1/17 of 7375.48 136 79					
	Should be					
	1/17 of 1/6 · 7375.48 45 09					
	Difference 91 70					

28

Depreciation of Patents — 308 — 59,567.79

Reserve for Depreciation of Patents — 309 — 59,567.79

To charge Depreciation of Patents which 1/17 of total charge to cover depreciation for Calendar year ended Dec 31 – 1910. Patent expires 17 years. For authority for this entry see Mr Mudd's Memo dated 7/8/10.

28

Experimental — 310 — 53,177.08

Profit & Loss — 351 — 53,177.08

To correct entries of 30 & 31 this ground covering depreciation for months of June & July 1910 as depreciation

Jno 14/4 1118,785.60 = 39,661.36
Jno 14/4 1118,785.60 = 39,711.31
[illegible]

Charge to
1/17 of 1,118,785.60 16,360.60
difference 53,177.08.

28

Profit & Loss
Yield
28

Depreciation of Experimental &c — 308 — 98,163.85

Reserve for Depreciation of Experimental &c — 309 — 98,163.85

To depreciate Experimental &c by 1/17 of total charge in this account for fiscal year ending Feb 28 – 1910

28

Profit & Loss — 353 — 15,300.00

Claim Account — 190 — 15,300.00

To close out claim acct covering claim against Boston & Maine R.R. as this account appears to be uncollectable. For authority for this entry see Mr Mudd's Memo 7/8/10

28

Factory Expense — 765 — 94,333.40

Depreciation of Plant & Equipment — 307 — 94,333.40

To charge Factory Expense with Depreciation of equipment during year ended 7/8/10

28

Reserve for Factory Expense — 793 — 334,713.57

Factory Expense — 765 — 334,713.57

To credit Factory Expense with expense applied on costs during year ending 7/8/10

28

Profit & Loss — 353 — 47,980.10

Reserve for Factory Expense — 794 — 47,980.10

To charge Profit with amount not applied on costs during year 7/8/10. This entry is caused by inaccurate estimate of depreciation on Equipment from 1/4/10 to 1/7/10 for year.

28											
General Expenses	489	163	031	77							
Administration & General Expenses	471					59	643	91			
Rent Paid	472					18	080	00			
Insurance	473						735	25			
Interest on Funded Debt	484					30	000	00			
Other Interest	488					39	769	75			
Casualties	490						707	63			
Mortgage Interest	479						450	00			
Taxes	468					56	725	36			
Mrs Tax	477						785	97			
Employees Liability Insurance	135						353	51			
To Income Acct											
General Expenses applied to cost sales to our revenues account											
28											
Reserve for General Expenses	503	163	031	77							
General Expenses	489					163	031	77			
To credit General Expenses with expenses applied against cost sales during year ended 7/30/10											
28											
Inventory	493	57	759	55							
Profit & Loss	347	6	406	07							
Reserve for Factory Expenses	484					41	751	65			
" " General "						21	951	95			
Total adjustment of Expense Reserves for superseded Jan 28/1910											
Factory	38,441.50										
General	18,618.07										
28	57,059.57										
Miscellaneous Supplies & Repairs	398	6	406	96							
Profit & Loss	347					6	406	96			
To credit P & L with profit made on sale of miscellaneous supplies throughout year ended 7/30/10											

28											
Profit & Loss	✓	313	1376	41	7	48					
Sales of Renewals - Commercial	✓	339	77	3	7	17	X				
" " Railroad	✓	340		7	0	83	X				
" " Houses Lighting	✓	341		1	4	50	X				
" Commercial bills	✓	558	942	4	4	00	X				
" Railroad "	✓	560	333	5	3	53	X				
" Houses Lighting "	✓	591	55	6	3	71	X				
" M8 bills	✓	596		78	6	46	X				
" Meter's Lamps Complete	✓	596	10	0	9	90	X				
" M70 bills	✓	580		7	9	56	X				
Rent Received	✓	470		66	6	67	✓				
Cash Discounts	✓	470		75	1	38	✓				
Sales of Parts	✓	458	75	797	3	35	X				
" " Rewinding Motors	✓	458		13	4	45	X				
" " Filling Outfits	✓	460		30	1	75	X				
" " Dersf	✓	468		177	9	62	X				
" " Starter Equipment	✓	482		54	1	10	✓				
" " Houses Lighting Equipment	✓	596	14	346	0	00	X				
Profit & Loss	✓	347						156	674	65	
Cost of Renewals Commercial	✓	348						68	393	03	X
" " Railroad	✓	348							373	76	X
" " Houses Lighting	✓	351							6	45	77	X
" Commercial bills	✓	581						642	936	97	X
" Railroad "	✓	582						345	300	11	X
" Houses Lighting "	✓	583						38	080	88	X
" M8 cells Cost	✓	584							1	83	76	✓
" Meter's Lamps Cost	✓	584							763	19	✓
" M70 cells Cost	✓	584							418	98	✓
Accession Allowance	✓	164							169	07	✓
Depreciation of Equipment Acct		330							9	46	46	
Cost of Rewinding Motors	✓	357							170	89	✓
" " Filling Outfits	✓	360							30	175	90	✓
" " Parts Acct	✓	364						57	857	07	X
" " Houses Lighting Equip	✓	586						11	443	81	X
" " Starter Equipment	✓	589							5	7	10	✓
Selling Expense		376						106	640	90	
Research Expense		383						19	930	85	
Shipping Expense		391						34	449	48	
Advertising "		395						57	857	67	
Dec Goods		400						7	755	69	
Service Expense		407						528	380	64	
Laboratory Experimental		414						19	883	40	
Bad Accounts		420						34	534	56	X
								2,487	649	13	

Continued on p 500

| | | |

February - 1910

28				
Profit & Loss	314	59 675 78		
Depreciation of Patents	370			59 675 78
Depreciation on patents for fiscal year ending 1/31/10				
28				

March 1910

Reserve for Factory Expenses	794	33 621 51		
" " General "	303	18 618 07		
Material & Supplies	44	97 255 70		
Work in Progress	71	737 177 31		
Manufacturing orders	85	78 309 30		
Deferred & Obsolete Stock	196	13 161 08		
Bell Boating & Funded Bell Dept	507	436 60		
House Lighting Equipment	579	7336 00		
Funded Bells Billed 1st class	165	181 934 97		
" " " 2nd "	96	70 739 60		
" " " Misc	137	56 553 83		
" " Assembled	177	170 785 50		
" " " Misc	136	6 187 99		
Stock a/c Bond & L. - P. Dept.	331	7 360 68		
Inventories	490	1 [illegible]		868 664 79
Inventory 1/31/10				
Patterns & Drawings	174	75 000 00		
Plant & Equipment	45	557 648 41		
Special Orders	30	710 777 13		
Plant & Equipment outside	136	11 764 96		
Equipment Loaned	180	41 900		
Retirement - Inspectors Equipment	187	1 643 30		
Investment - Co. Hotel Equipment	158	707 18		
Furniture & Fixtures	184	11 008 64		
" " outside	186	130 479		
Motor Accommodations	188	1 [illegible]		
Plant & Equipment Inventory	491			815 573 50
Plant & Equipment Inventory 1/31/10				
31				
Interest on Funded Debt	787	75 000 00		
Interest on Funded Debt accrued and not due	788			75 000 00
To charge interest on Funded Debt to with interest accruing on outstanding bonds of the company				

March - 1910

31								
Insurance		398		450	00			
	Insurance Unexpired	198					450	00
	To charge Insurance accounts with insurance expiring during March 1910							
31								
Employees Liability Insurance Accrued		135		500	00			
	Employees Liability Insurance	189					500	00
	To charge Employees Liability Insurance Accrued & credit Insurance expiring during March - 1910							
31								
Taxes		748		683	10			
	Taxes Accrued	750					683	10
	Taxes accruing during month of March - 1910							
31								
Profit & Loss		313		1000	00			
	Reserve for Bad Debts	311					1000	00
	To credit Reserve for Bad Debts & credit $1000.00 to total cost of estimated losses during March - 1910							

March - 1910

31								
Depreciation of Plant & Equipment		344		8155	50			
	Reserve for Depreciation of Plant & Equipment	315					8155	50
	To charge Depreciation of Plant & Equipment & credit 1% of total cost of Plant & Equipment as shown in Balance Sheet of 1909							
Plant & Equipment Co.				554 658 51				
Special Orders				710 794 13				
Patterns & Drawings				75 000 00				
Equipment Outside				11 768 96				
" Loaned				49 00				
" Patented & Inspectors				1 453 00				
" Leased				707 13				
Furniture & Fixtures				11 008 60				
" " outside				1 306 79				
Motor Accommodation				1 191 00				
				815 543 50				
1% of 815 543.50 =				8155 50				
31								
Profit & Loss		310		568	84			
Finished Cells Billed 2nd class 170 lb cells		96		568	84			
	Finished Cells Billed 1st class 170 lb cells	140					1137	68
	Depreciation from 1st to 2nd class - on 170 lb cells returned by Porter Motor Vehicle for credit Re. 9831R - see C-1123-63							
31								
Manufacturing orders 476		80	E	779	16			
	Profit & Loss Included P. & L. with 779.16. the foreing difference between amount charged for repairs and actual cost of letters after fire motor entry	319					779	16

31									
Profit - Loss	303			57	81				
Manufacturing Order	86	E					57	81	
1909 31,504									
1910 71,314									
Cost of equipment furnished with 1 Ohm 3rd class cells sold Chicago Phone Co - Invoice 1123-800 Sales order 1163 C.									
31									
Suspense	171			6	38				
Sales of Parts	451						6	38	
To close Credit covering correction of posting of item (55) sup in month of March - 1911									
31									
Suspense	171			760	30				
Sales of Commercial Bells	559			510	30				
5 Ohm cells									
Sales of Commercial Bells	559						750	60	
1 Ohm cells									
This entry covers correction of 5 Ohm cells with 1 Ohm cells for Indianapolis Electric Co. on R.O. 9173R. 5 Ohm cells treated as returns and 1 Ohm cells treated as sales									
31									
Jewelled Bells Selled 1st class	185			368	96				
5 Ohm cells									
Cost of Commercial Bells Sold	534						368	96	
Cost of 5 Ohm cells to apply against debit in Sales account as shown in above entry									

31									
Jewelled Bells Selled 1st class	185			548	54				
5 Ohm cells									
Jewelled Bells Selled 1st class	185						368	96	
5 Ohm cells									
Manufacturing Order	86	E					179	56	
4 Ohm									
Converting 5 Ohm cells into 4 cells for Indianapolis Electric Co on R.O. 9173R									
31									
Cost of Commercial Bells Sold	534			548	54				
5 Ohm cells									
Jewelled Bells Selled 1st class	185						548	54	
5 Ohm cells									
Cost of 5 Ohm cells converted into 4 cells as above entry and 3rd entry of preceding page									
31									
Manufacturing Order	86	E		793	75				
4 Ohm									
Manufacturing Order	86	E					743	79	
5 Ohm									
Factory Expense	461	E					49	96	
1 Ohm									
Electrolyte and Current used by Repair Dept during March 1911 as per memo Rec'd 3/31/11									
31									
Jewelled Bells Selled 7th class	96			159	77				
30 Ohm cells									
Cost of Renewals - Commercial	316						79	84	
6 cells									
Manufacturing Order	86	E					79	38	
4 Ohm									
To credit Cost of Renewals - Commercial with value of 30 Ohm cells 7th class recovered from 6 cell Ohm cell battery returned by J. A. Henderson on R.O. 9175R - replaced on R.O. 1216C - 3/31/11									

31							
Depreciation of Consignment Sales	330			4 70			
Manufacturing Orders	86	E				4 01	
4760							
Factory Expenses	766	E /				19	
15-1							
Repairs to 15 cells returned by McKelvey and R.O. 9331R							
31							
Administration & General Expenses	771	E		84			
6-1							
Manufacturing Orders	86	E				84	
4760							
Refaining 3 cells returned from office and R.O. 9315R							
31							
Depreciation of Consignment Sales	330		1 4	56			
Manufacturing Orders	86	E				1 4	56
4760							
Refaining 6 cells at battery returned by Adams Express Co and R.O. 9316R							
31							
Factory Expenses	766	E /	8 7	41			
15-8							
Manufacturing Orders	86	E				8 7	41
4760							
Repairs to 1 cell Emerling Co. 7 cell battery returned for stock and R.O. 4761R							
31							
Reserved Expenses	383	E	1 1 6	15			
707							
Finished Cells Filled Values	14					1 1 6	15
1761 cells							
Cost of marking up 1761 cells for Reserved work – cell No. 4177 to 4139 – Order Tickt # 3184							

31							
Reserved Expenses	383	E	5 4 9				
707							
Manufacturing Orders	86	E				5 7 9	
4760							
Factory Expenses	766	E /				7 0	
15-6							
Refaining 40 cells returned from Troy office for test and R.O. 9365R							
31							
Reserved Expenses	383	E	1 0 6 1				
707							
Finished Cells Filled Values	14					1 0 6 1	
7 dc cells							
Low capacity cells sent to Reserved Dept for test – R.O. 9366R							
31							
Reserved Expenses	383	E	7 9 3				
707							
Manufacturing Orders	86	E				7 9 3	
4760							
Refaining 30 dc cells returned by Henry L. Doherty Inc and R.O. 6638R							
31							
Depreciation of Consignment Sales	330		1 0 1	79			
Finished Cells Filled Values	14					6 8 9 9	
12 dc cells							
Manufacturing Orders	86	E				3 2 7 7	
4760							
Factory Expenses	766	E /				5 5	
15-5							
Depreciation and repairs to 1 dc cell at battery returned by Parks Motor Vehicle Co and R.O. 9349R							

31							
Depreciation of Consignment Sales	330			1	59		
Manufacturing Orders	86	E				1	55
4 lbs							
Factory Expense	966	E					04
17 –							
Repairs to 10 Pd							
bottle returned by Rankin							
Marks on R.O. 9758R							
31							
Inc. Books	400			1	54		
Manufacturing Orders	86	E				1	54
4 lbs							
Repairs to 10 Pd cells							
returned by Salt Meters –							
A Model on R.O. 9758R							
& 9371R							
31							
Inoculated bottle Filled 7th class	96			20	40	10	
66 as cells							
Profit & Loss	339					1,97	53
Manufacturing Orders	86	E				51	56
4 lbs							
Inoculated Pure L							
with value of 6 lbs 6 cells							
recovered from 57 as cell							
battery – less cost of repairs							
This battery returned by							
Anderson & Co. on R.O.							
9496R. 9 repairs and replaced							
on R.O. 9C – 1 repairs							
31							
Inoculated bottle Filled 7th class	96			20	87		
7 ad cells							
Overhead	170			26	6		
Manufacturing Orders	86	E				51	58
4 lbs							
7 Ad cells has							
cost of repairs on battery							
returned by Wm. Jones &							
Blast Co. on R.O. 9621R							
See entry of 4 lbs this							
journal							

31							
Cost of Renewals – Commercial	346			16	44		
66 cells							
Inoculated bottle Filled 7th class	96			33	83		
5 ad cells							
Manufacturing Orders	86	E				50	07
4 lbs							
To charge Cost of							
Renewals – Commercial with							
cost of repairs for 5 ad cells							
7th class – recovered from							
66 cells as battery returned by							
Adams Express Co. on R.O. 9148R							
Replaced on R.O. 1795C See							
17-8-911.							
31							
Inoculated bottle Filled 7th class	96			33	83		
5 ad cells							
Overhead	170			98	37		
Manufacturing Orders	86	E				132	18
4 lbs							
Repairs has							
value of 5 ad cells recovered							
from 60 cells as battery							
returned by Pearson Corp.							
on R.O. 9148R & 9337R							
R.O. 795C – See 17-7-911							
for entry of 5 ad this							
journal							
31							
Inoculated bottle Filled 7th class	96			63	73		
17 ad cells							
Overhead	170			16	34		
Manufacturing Orders	86	E				80	07
4 lbs							
Repairs has							
value of 17 ad cells recovered							
from 60 cells as battery returned							
by J. A. Hood Co. on							
R.O. 9799R. Replaced on							
R.O. 6594R See 18-10-911							
for entry of 4 lbs this journal							

31							
Cost of Renewals - Commenced as cells	316			15	47		
Finished Cells Filled 2nd class 25 ad cells	96			89	18		
Manufacturing Order 4760	86	G				10	65
To change Cost of Renewals with cost of Repairs less value of 25 ad cells 2nd class received from 170 ad cells returned from 90 Hours Road on R.O. 9545R. Replaced on Sales Order 1135C Date 15-3-1911							
31							
Cost of Renewals Commenced as cells	316			12	89		
Finished Cells Filled 2nd class 49 ad cells	96			17	81		
Manufacturing Order 4760	86	G				187	70
To change Cost of Renewals with cost of repairs less value of 49 ad cells returned on RO 9453R. Replaced on SO 1116C - Date 11-3-1911							
31							
Factory Expenses 15-8	460	G. 1		4	87		
Manufacturing Order 4760	86	G				4	87
To Cost of replacing defective pulleys during March - 1911							

31							
Shipping Expenses 15-9	391	G.		1	00		
Manufacturing Order 4760	86	G.				1	00
To the Cost of replacing relays which were returned during March - 1911 Booked in Invoices							
31							
Edison Phono Mfg. Production Control 110-1	138			6	75		
Manufacturing Order 10000	81	G.		7	03		
Edison Phono Mfg. Prod. Control 115-1	138					7	03
Manufacturing Order 10000	81	G.				6	75
To correct P.P distribution 3/4/11							
31							
Finished Cells Filled 2nd class 28 ad cells	96			135	57		
Cost of Renewals Commenced as cells	316					51	79
Manufacturing Order 4760	86	G.				83	84
To credit Cost of Renewals with 25 ad cells 2nd class less Cost of repairs. These cells received from 60 cell ad factory returned by Jones & Hearn Road on R.O. 9545R and replaced on Sales Order 1135C - 15-3-1911							

31							
Work in Progress	71	E	74.55				
0.27							
Factory Expense	765	G.L	204.24				
15-3							
Purchases						278.79	
To distribute costs	171						
fuel – from Matthews – Hoffman							
in month of March 1910							
31							
Finished Bells Assembled	177		58958.84				
Work in Progress	71				58958.84		
To charge Finished							
Bells Filled & matted							
of cells assembled during							
March – 1910							
1653 ad	10900.01						
463 as	3641.84						
1526 al	13776.04						
160 alH	1798.91						
600 ab	4769.73						
160 abH	1707.79						
160 aro	2056.93						
56 arv	989.01						
750 BH	1515.84						
1200 Bl	4795.67						
750 bbl	2931.59						
160 bb	756.78						
160 bbH	770.00						
50 Bg	388.17						
	58958.84						

31							
Finished bells Filled 1st class	176		63743.58				
Finished bells Assembled	177				60779.89		
Manufacturing Order	56	E			2963.65		
5630							
Factory Expense	765	G.L			581.04		
15-3							
To charge Finished							
cells Filled & matted							
cells filled & formed during							
March – 1910							

Style	Sec. cost	Labor	Burden	Total
4 ad	1051	50	07	11 08
1116 ab	13918.50	413.60	178.64	14660.78
3 abH	1989	111	18	2126
467 as	3697.87	168.14	356	3881.95
6 asH	4771	288	46	5055
1060 al	10478.89	490.70	111.04	11079.33
160 alH	1799.91	960	136.60	1391.95
387 ab	3471.99	166.46	384.9	3626.94
160 abH	1770.46	108.04	195.8	1901.88
148 aro	2137.80	109.04	208.81	2305.85
6 aroH	5816	59.4	101	9511
56 arv	989.01	489.70	113.06	1049.67
6 arvH	1080.7	6.74	1.71	1159.70
884 BH	1791.36	173.76	6.74	1971.84
1350 Bl	5163.91	277.50	40.04	5431.45
750 bbH	2931.59	165.00	22.80	3119.39
160 bb	789.74	25.04	58.6	879.34
786 bbH	1559.11	100.10	10.70	1669.91
100 Bg	304.13	10.00	1.54	315.70
100 Bl	484.99	19.00	3.04	507.03
50 Bg	388.17	13.00	2.19	363.36
	60779.89	2937.50	581.04	63743.58

31									
Sales of Pots	154			3 5 7 00					
Sundries	171						3 5 7 00		
Invoiced sundries not well selected Money Pots Boxes sold during March 1910. This is due to the fact that this is included in the sales 4 Box Boxes @ 1.25			3.00						
to Pot " "			30.00						
31									
Selling Expenses 40-10	376	E		1 3 7 3					
Shipping Expenses 45-0	391	E		9 7 3 1					
Advertising Expenses 50-10	395	E		1 8 0 0					
Drawing Expenses 70-0	409	E		1 7 3					
Manufacturing orders 1301	96	E		5 4 0 0					
				17 9 7 1					
Sundries	171						17 9 7 1		
To offset sundries charge as shown on voucher 1500-109 - Mary K Kelly									
31									
Cost of commercial bell Sales	501			1 3 2 7 4					
Finished bells Filled 1st class	106						1 3 2 7 4		
to Goods									
Manufacturing orders	96	E							
1809	4.36								
1890	4.47								
Jg cells and equipment shipped 4/c Sales during March - 1910									

31									
Cost of commercial bell Sales	501			1 7 8 7 5					
Finished bells Filled 1st class	106						1 7 1 7 8		
20 Jg									
Manufacturing orders	96	E					7 4 7		
1809	4.91								
1890	2.56								
Jg cells and equipment shipped during March - 1910									
31									
Cost of commercial bell Sales	501			1 5 0 11					
Finished bells Filled 1st class	106						1 4 1 7 0		
25 Jg									
Manufacturing orders	96	E					5 4 1		
1809	5.04								
1890	2.37								
Jg cells and equipment shipped 4/c Sales during March - 1910									
31									
Cost of commercial bell Sales	501			7 4 1 6 7					
Finished bells Filled 1st class	106						7 1 7 1 6		
48 Jg cells									
Manufacturing orders	96	E					3 4 5 1		
1809	15.06								
1890	9.07								
Jg cells and equipment shipped 4/c Sales during March - 1910									
31									
Cost of commercial bell Sales	501			1 7 5 3					
Finished bells Filled 1st class	106						1 0 5 6		
1 B1 cells							1 9 7		
Manufacturing orders	96	E							
1809	1.09								
1890	.88								
B1 cells and equipment shipped 4/c Commercial Sales during March - 1910									

March - 1910

31											
Cost of commercial Bells Sold	530				77	90					
Finished bells Filled Holes	116								1962		
9 Bbl cells											
Manufacturing Orders	86	E							3	76	
1809 1.97 ✓											
1870 1.79 ✓											
Bbl cells and											
equipment shipped &c											
Comm'l Sales during											
March 1910											
31											
Cost of commercial Bells Sold	530			7957	16						
Finished bells Filled Holes	116								1773	36	
510 Bbl cells											
Finished bells Decorated	177								5937	70	
2000 Bbl cells											
Manufacturing Orders	86	E							796	90	
1809 88.57 ✓											
1870 511.96 ✓											
1830 180.47 ✓											
3408 15.90 ✓											
Bbl cells and											
equipment shipped											
&c Comm'l Sales during											
March - 1910											
31											
Cost of commercial Bells Sold	530			1975	28						
Finished bells Filled Holes	116								1576	64	
Log Bbl cells											
Manufacturing Orders	86	E							198	64	
1809 117.08 ✓											
1870 81.56 ✓											
Bbl cells and											
equipment shipped &c											
Comm'l Sales during											
March 1910											

March - 1910

31											
Cost of commercial Bells Sold	530			3969	91						
Finished bells Filled Holes	116								3558	76	
886 Bbl cells											
Manufacturing Orders	86	E							411	65	
1809 197.70 ✓											
1870 177.13 ✓											
3408 41.82 ✓											
Bbl cells and											
equipment shipped &c											
Comm'l Sales during											
March 1910											
31											
Cost of commercial Bells Sold	530			1078	01						
Finished bells Filled Holes	116								960	30	
930 Bbl cells											
Manufacturing Orders	86	E							117	71	
1809 50.55 ✓											
1870 67.16 ✓											
Bbl cells and											
equipment shipped											
&c Comm'l Sales during											
March 1910											
31											
Cost of commercial Bells Sold	530			1896	95						
Finished bells Filled Holes	116								1756	75	
315 Bbl cells											
Manufacturing Orders	86	E							140	20	
1809 80.80 ✓											
1870 59.60 ✓											
Bbl cells and											
equipment shipped &c											
Comm'l Sales during											
March - 1910											
31											
Cost of commercial Bells Sold	530			111	60						
Finished bells Filled Holes	116								101	11	
15 Bbl cells											
Manufacturing Orders	86	E							6	49	
1809 3.07 ✓											
1870 2.94 ✓											
Bbl cells and											
equipment shipped &c Comm'l											
Sales during March 1910											

| | | |

31						
Cost of Commercial Belle Cells	531		19,605	04		
Smoked belle Filled 1st Class	116				14,600	00
170 do cells						
Manufacturing Orders	87	E			1,075	05
1909 63,794 ✓						
1910 43,361 ✓						
600 cells and						
equipment shipped to						
Brown's Sales during						
March 1910						
31						
Cost of Commercial Belle Cells	531		3,981	10		
Smoked belle Filled 1st Class	116				7,866	56
432 do cells						
Manufacturing Orders	87	E			412	51
1909 228,058 ✓						
1910 186,416 ✓						
850 cells and equip-						
ment shipped to Brown's						
Sales during March 1910						
31						
Cost of M3 cells Sold						
Smoked belle Filled M3 Sizes						
28 M3 cells	Voided					
Manufacturing Orders						
1909						
1910						
31						
Cost of M3 cells Sold	550		35	67		
Smoked belle Filled M3 Sizes	137				35	67
28 M3 cells						
M3 cells shipped						
to Sales during March 1910						
31						
Cost of M70 cells Sold	588		7,452			
Smoked belle Filled M3 Sizes	137				64	11
50 M70 cells						443
Manufacturing Orders	87	E				
1909 735 ✓						
1910 308 ✓						
M70 cells and						
equipment shipped to Sales						
during March 1910						

31						
Cost of Monroe Lamps Sold	550		9,078	47		
1413 Smoked belle Filled M3 Sizes	133				5,597	87
394 M3 cells						
Manufacturing Orders	87	E			4,435	55
1890						
Monroe Lamps						
shipped to Sales during						
March 1910						
31						
Cost of Railroad belle Sold	541		1,554	11		
Smoked belle Filled 1st Class	116				1,067	60
430 B11 cells						
Manufacturing Orders	87	E			706	51
1909 113,504 ✓						
1910 97,916 ✓						
B11 cells and						
equipment shipped to						
R.R. Sales during March						
1910						
31						
Cost of Railroad belle Sold	541		55	79		
Smoked belle Filled 1st class	116				50	70
17 B7 cells						
Manufacturing Orders	87	E			5	09
1909 766 ✓						
1910 739 ✓						
B7 cells and						
equipment shipped to R.R.						
Sales during March 1910						
31						
Cost of Railroad belle Sold	541		900	27		
Smoked belle Filled 1st Class	116				819	28
208 B8 cells						
Manufacturing Orders	87	E			80	99
1909 447 ✓						
1910 361 ✓						
B8 cells and equip-						
ment shipped to R.R.						
Sales during March 1910						

31						
Cost of Railroad Cells Sold	581		479 98			
Finished Cells Filled 1st Class	146				400 58	
96 B11 # cells						
Manufacturing Orders	87	E			79 16	
1909 17.60 ✓						
1910 11.56 ✓						
B11 # cells and equipment shipped to Railroad Sales during March 1910						
31						
Cost of Railroad Sales	581		564 77			
Finished Cells Filled 1st Class	146				534 91	
95 B6 # cells						
Manufacturing Orders	87	E			34 86	
1909 18.80 ✓						
1910 16.06 ✓						
B6 # cells and equipment shipped to Railroad Sales during March 1910						
31						
Cost of Railroad Cells Sold	581		370 15			
Finished Cells Filled 1st Class	146				307 35	
68 A8 # cells						
Manufacturing Orders	87	E			17 79	
1909 9.60 ✓						
1910 8.19 ✓						
A8 # cells and equipment shipped to Railroad Sales during March 1910						
31						
Cost of Railroad Cells Sold	581		270 20			
Finished Cells Filled 1st Class	146				196 21	
78 A10 # cells						
Manufacturing Orders	87	E			11 03	
1909 5.96 ✓						
1910 5.07 ✓						
A10 # cells and equipment shipped to Railroad Sales during March 1910						

31						
Cost of Railroad Cells Sold	581		750 78			
Finished Cells Filled 1st Class	146				739 06	
78 A6 # cells						
Manufacturing Orders	87	E			11 66	
1909 6.80 ✓						
1910 4.81 ✓						
A6 # cells and equipment shipped to R.R. sales during March 1910						
31						
Cost of Railroad Cells Sold	581		205 87			
Finished Cells Filled 1st Class	146				191 77	
19 A6 # cells						
Manufacturing Orders	87	E			13 50	
1909 6.60 ✓						
1910 6.90 ✓						
A6 # cells and equipment shipped to Railroad Sales during March 1910						
31						
Cost of Railroad Cells Sold	581		1671 73			
Finished Cells Filled 1st Class	146				1795 58	
69 A3 # cells						
Manufacturing Orders	87	E			875 91	
1909 456.90 ✓						
1910 338.91 ✓						
A3 # cells and equipment shipped to Railroad Sales during March 1910						
31						
Cost of Railroad Cells Sold	581		3109 50			
Finished Cells Filled 1st Class	146				3845 17	
197 A10 # cells						
Manufacturing Orders	87	E			266 38	
1909 158.71 ✓						
1910 107.67 ✓						
A10 # cells and equipment shipped to Railroad Sales during March 1910						

March 1910

31									
Cost of Railroad Bell Cells	581			193	76				
Finished bell Filled 1st class	116							185	53
10 Air cells									
Manufacturing order	87	E						8	73
1909 4.13 ✓									
1890 4.10 ✓									
Air cells and									
equipment shipped to									
Railroad Sales during									
March 1910									
31									
Cost of Railroad Bell Cells	581			758	63				
Finished bell Filled 1st class	116							719	48
37 Batt cells									
Manufacturing order	87	E						39	15
1909 24.07 ✓									
1890 15.08 ✓									
Batt cells and									
equipment shipped to									
Railroad Sales during									
March 1910									
31									
Cost of House Lighting cell Cells	587			758	18				
Finished bell Filled 1st class	116							701	43
168 Batt cells									
Manufacturing order	87	E						56	74
1909 31.74 ✓									
1890 25.00 ✓									
Batt cells and									
equipment shipped to									
H L Sales during									
March 1910									
31									
Cost of House Lighting cell Cells	587			175	53				
Finished bell Filled 1st class	116							155	93
60 Batt cells									
Manufacturing order	87	E						19	60
1909 11.80 ✓									
1890 7.80 ✓									
Batt cells and									
equipment shipped to									
H L Sales during									
March 1910									

March 1910

31									
Cost of House Lighting cell Cells	587			542	66				
Finished bell Filled 1st class	116							509	66
88 Bich cells									
Manufacturing order	87	E						36	00
1909 19.65 ✓									
1890 16.35 ✓									
Bich cells and									
equipment shipped to									
H L Sales during March									
1910									
31									
Cost of Renewals Commercial	346			700	76				
Finished bell Filled 2nd class	96							199	78
5 Bich cells									
Manufacturing order	87	E						45	
1890									
Bich cells and									
equipment shipped to									
Comm'l Renewal Sales									
during March 1910									
31									
Cost of Renewals - Commercial	346			4658	47				
Finished bell Filled 1st class	116							4250	80
255 Bich cells									
Finished bell Filled 2nd class	96							95	50
18 Bich cells									
Manufacturing order	87	E						307	13
1909 118.29 ✓									
1890 88.84 ✓									
Bich cells and equip-									
ment shipped to Comm'l									
Renewal Sales during									
March 1910									
31									
Cost of Renewals Commercial	346			31	90				
Finished bell Filled 2nd class	96							31	85
3 Bich cells									
Manufacturing order	87	E							05
1890									
Bich cells shipped									
to Comm'l Renewal during									
March 1910									

31											
Cost of Removals - Commercial	346			813	37						
Finished bells Filled 1st class	146							753	11		
6 as cells											
Finished bells Filled 2nd class	96							33	54		
5 as cells											
Manufacturing Orders	87	E						26	37		
1909 70.46 ✓											
1910 5.91 ✓											
48 cells and											
equipment shipped to											
Comm'l Removal during											
March 1910											
31											
Cost of Removals Commercial	346			2062	85						
Finished bells Filled 1st class	146							1973	47		
70 as cells											
Manufacturing Orders	87	E						91	37		
1909 57.28 ✓											
1910 34.09 ✓											
25 cells and											
equipment shipped to											
Comm'l Removal during											
March 1910											
31											
Cost of Patents Sold	361			1070	79						
Manufacturing Orders	87	E						3987	39		
1909 2911.36 ✓											
1910 1189.17 ✓											
1910 Exp. 2737.99 ✓											
5719.70 73.97 ✓											
Cost Coating Finished Bell Shipped	507	E						75	49		
33-3											
Rewards for Factory Suggestions	700							38	70		
" " Renewal "	300							18	66		
Cost of Patents											
shipped to Sales during											
March 1910											

31											
Finished bells Filled 1st class	146					1151	71				
174 as cells											
Manufacturing Orders	81	E				47	57				
1909 42.34 ✓											
1910 5.23 ✓											
Cost of Commercial Bells Sold	531							1731	58		
48 cells and equipment shipped to Comm'l Sales during March 1910											
31											
Finished bells Filled 1st class	146					466	66				
65 as cells											
Manufacturing Orders	81	E				35	17				
1909 25.10 ✓											
1910 10.07 ✓											
Cost of Commercial Bells Sold	531							481	53		
61 cells and equipment returned to Comm'l Sales during March 1910											
31											
Finished bells Filled 1st class	146					70	05				
5 as cells											
Manufacturing Orders	56	E				1	98				
1909 1.11 ✓											
1910 .87 ✓											
Cost of Commercial Bells Sold	531							72	06		
61 cells and equipment shipped to Comm'l Sales during March 1910											
31											
Finished bells Filled 1st class	146					1704	97				
46 as cells											
Manufacturing Orders	56	E				36	45				
1909 23.50 ✓											
1910 12.95 ✓											
Cost of Commercial Bells Sold	531							1745	45		
48 cells and equipment returned to Sales during March 1910											

Finished Cells Filled 2nd class	96			5 31			
1 ab cell							
Manufacturing Order	86	E		01			
1890							
Cost of Removals commercial	286					5 31	
All cells returned							
etc from Removal file							
during March 1910							
31							
Manufacturing Order	86	E	5 8	48			
1897 73.80							
1890 33.72							
96							
Finished Cells r Cell Capitan	507	E.		70			
33-3 Cost of Parts Stock	361					58 64	
Cost of Parts							
returned to Stock during							
March 1910							
31							
Factory Expense	265	E.	8 79				
1908							
Manufacturing Order	87	E				5 79	
1890							
Cost of parts							
used in replenishing depletion							
at Kellogg Repair Station							
31							
Jail bonds	100		1 44	94			
Finished Cells Filled 1st class	146					7 98	
1 B cell							
Finished Cells Filled 2nd class	96					7 6	47
5 B cells 1.77							
10 Bs " 20.70							
Finished Cells Filled Mixed	137					33	14
1 Mix 70 1.38							
73 Mix 31.76							
Manufacturing Order	87	E				8 7	13
1897 7.58							
1890 79.79							
.86							
Cell hoisting r Fire cell Dept	507	E				1 1	79
33-3							
Material furnished							
quarters during March 1910							

31							
Shipping Expense	391	E.	8 19				
1907							
Manufacturing Order	87	E				8 19	
1890 3 28.							
5 Gr 1 Gr 1891.							
Replenishing depletion							
supplies in transit during							
March 1910							
31							
Manufacturing Order	86	E	7 41	10			
1897							
Manufacturing Order	87	E				7 39	61
1890 100.11.							
5 Gr 5 Gr 139.33.							
Cell hoisting r Fire cells Dept	507	E				1 70	
33-3							
Material removed							
by Chicago Repair Dept							
during March 1910							
31							
Factory Expense	265	E.	17 93				
1908							
Finished cells Filled 1st class	146					17	55
1 ab cell							
Finished Cells Filled 2nd class	96						31
1 ab cell							
Manufacture Order	87	E					97
1890							
Replenishing depletion							
material during March							
1910							
31							
Manufacturing Order	x	E	53 51				
1907							
Manufacturing Order	x	E				53	51
1897 76.13.							
5 Gr 5 Gr 76.95.							
Return of Jewel							
solution by Mfg —							
Chicago Charging Station							
during March 1910							

March 1910

31								
Cost of Selling Outfits Sold	360			198	46			
Manufacturing Order	89	E					198	46
1890								
Selling Outfits shipped & on sale during March 1910								
31								
Manufacturing Order	86	E		18	40			
1890								
Cost of Selling Outfits Sold	360						18	40
Selling Outfits returned o/s Sales during March 1910								
31								
Reserve for Bad Debts	311			796	64			
Manufacturing Order	89	E					796	64
1906	755.97							
1907	364							
1909	17.08							
31								
Factory Expense	766	E.1		757	17			
1909								
Manufacturing Order	89	E					755	66
1907	1270							
1906	20190							
Factory Expense	766	E.1					1	57
1909								
Repairing defective cells during March 1910								
31								
Profit & Loss	303			58	61			
Finished Cells Sold 2nd class	96			3.5.80				
24 Br cells								
Finished Cells Sold 1st class	166						71	61
24 Br cells								
Manufacturing Order	89	E					776	66
1906								
Repairs and depreciation from 1st to 2nd class - of 24 Br cells returned by Raymond on R.O. 9788 R								

March 1910

31								
Manufacturing Order	86	E		715	97			
1908								
Manufacturing Order	89	E					715	97
1907	8.81							
1890	7.89							
1890	700.67							
Cell Heating - Finished Cells	177	E					7	00
33-9								
Material used in overhauling batteries at Jeffersonville Station during March 1910								
31								
Admin. & General Expense	771	E		65	50			
60-7								
Manufacturing Order	89	E					49	88
1906								
Finished Cells Sold 2nd class	96						15	97
3 Br cells								
Repairing 60 cells of battery and depreciation from 1st to 3rd class of 3 Br cells returned by Mr Mudd on R.O. 9680 R & 9707 R								
31								
Patents &c	174		1668	785	60			
Experimental acct	311					1668	785	60
Transferred to Patents &c balance shown in Experimental account 1/1/10. For authority for this entry see Mr Mudd's memo dated 7/8/10								
31								
Reserve for Depreciation of Patents						310	857	19
Reserve for Depreciation of Experimental Acct								
Transferred to Reserve for Depreciation of Patents under balance shown in Reserve for Depreciation of Experimental								

Total 310 857 19

31											
Reserve for Depreciation of Experimental and Reserve for Depreciation of Patent a/c	309		310	857	19			310	857	19	
	370										
To transfer to Reserve for Depreciation of Patent a/c. credit balance as shown in Reserve for Depreciation of Experimental and on Sheet 1-1910. This is in accordance with Mr Middle's minute May 19, 1910											
31											
Factory Expense 25-1	766	G		778	81						
Shipping Expense 45-1	391	G		778	80						
Operations of Trucks	373							557	61		
To charge the above account with cost of operating trucks during March 1910											
31											
Cost of Commercial Bills Rec'd	536			468	60						
" " Railroad " "	511			16	94						
" " Home Lighting " "	567			10	97						
" " Renewals Commercial	368			7	06						
				7	06	55					
Battery Assembling Expense	368							791	85		
Net Booking - Fire Ins. Dept	504							479	70		
								7	06	55	
31											
Sales of Renewals Commercial 1 Bal	439				6	08					
Expense	171								6	08	
To credit Expense with sale of 1 Bal. c/d. This entry reversed in April 1910											

Reversed on p. 537 the ground April 30-1910

30											
Expense	171	1			6	08					
Sales of Renewals - Commercial 1 Bal	439	1							6	08	
To reverse entry made on p. 536 the ground											
30											
Interest on Funded Debt	484	1		2	500	00					
Interest on Funded Debt accrued and Sink Res	481	1							2	500	00
To charge Interest on Funded Debt for month interest accruing on outstanding bonds of the company during April 1910											
30											
Insurance	378	1			250	00					
Insurance Unexpired	193	1							250	00	
To charge Insurance accounts with insurance expiring during April - 1910											
30											
Employees' Liability Insurance Accrued	138	1			500	00					
Employees' Liability Insurance	109	1							500	00	
To charge Employees' Liability Insurance Accrued expiring during April 1910											
30											
Sales	148	1			683	15					
Sales Accrued	140	1							683	15	
To charge Sales a/c with cost of portion of sales accruing during April 1910											
30											
Profit & Loss	310	1		1	000	00					
Reserve for Bad Debts	311	1							1	000	00
To credit Reserve for Bad Debts the month $1000.00 to take care of estimated losses during April 1910											

30					
Manufacturing Orders	87	E1	79.5 17		
4 to 6					
Manufacturing Orders 87 to 30 4 to 6	88	E1		238 13	
Factory Expense	766	E1		56 69	
1 to 3					
Selections - current drawn by Repair Dept during April - 1910					
30					
Depreciation of Plant & Equipment	377	1	8178 30		
Reserve for Depreciation of Plant & Equipment	318	1		8178 30	
To charge Depreciation of Plant & Equipment at with 1% of the total value of Plant & Equipment to cover depreciation during April - 1910					
Patterns & Drawings	78000 00				
Machinery & Factory Equipment	765193 61				
Equipment Outside	11768 96				
" Loans	4900				
" Salesmen's Samples	1500 00				
" Inspectors	3671 13				
Office Furniture & Fixtures	11186 50				
" " outside	1300 19				
Motor Accommodations	1171 00				
	817809 16				
30					
Sales of Commercial Elec. Sets 78 Bad cells	559	1	700 64		
Sales of House Lighting Sets 571 78 Bad cells		1		700 64	
To correct statistics of Invoice 15-4-1910 in Analysis of Sales - April 1910					

30					
Finished Cells Filled 2nd class. 33 ok cells	96	1	117 73		
Manufacturing Orders 88 to 6	88	E1		6 40	
Factory Expense 1 to 3	766	E1		77	
Cost of Renewals - Commercial 35 ok cells	316	1		79 56	
To credit cost of Renewals - Commercial with value of 35 ok cells less cost of repairs of 2 ok cells being returned by Rochester Ry & Light Co and Ro 10110 R					
30					
Finished Cells Filled 2nd class 1 ok cell	96	1	3 37		
Cost of Renewals - Commercial 1 ok cell	316	1	22 10		
Manufacturing Orders 88 to 6	88	E1		25 67	
To charge cost of Renewals Commercial with cost of repairing 25 ok cells less value of 1 ok cell 2nd class received. These cells returned by J A Kendrick and Co. 10065 R and replaced on Ro. 10110 C - Hatfield - Brown 15-4-1910					
30					
Depreciation of Management Sets	320	1	4 40		
Manufacturing Orders 88 to 6	88	E1		4 40	
Cost of repairing 96 Bad cell battery returned on Ro. 9873 R by Elec. Co. N.Y. Dept					

April 1910

30						
Depreciation of Management Rules	330	1		9 09		
Manufacturing Orders	88	E1			9 09	
to						
Finished Cells Filled 3rd class	96	1			7 10	
3rd cells						
Depreciation from 3rd to 3rd class and 3rd cells and repairs on 7 3rd cells returned by Ford Motor Co. on R.O. 9981R						
30						
Depreciation of Management Rules	330	1		14 39		
Manufacturing Orders	88	E1			14 39	
to						
Repairs necessary on the following:						
E. A. Bliss Co.	R.O. 9996R	6 cells	6.00			
Anderson L.C.	" 9990R	5 Cells	3.11			
Ford Motor Co.	" 9985R	1 cell	.51			
Magnet Battery Co.	" 9979R	20 Cells	.98			
Benton Stamping Co.	" 9973R	1 Cell	.41			
Ford Motor Co.	" 9969R	30 Cells	3.38			
30						
Purchases	191	1		5 00		
Sales of Mercury Lamps Complete	576	1			5 00	
To correct an error of April - correction of April error - for sale of 6 Mercury Lamps. Inconvenienced for 6 cos. should have been 60 cos. See Affect to Purchases charge acc. Invoice 15-7-371 May - 1910						
30						
Cost of Removals Inconvenienced 26 cells	347	1		10 11		
Manufacturing Orders	88	E1			10 11	
to						
Cost of repairing 26 cells at Battery returned on R.O. 9981R. Replaced on R.O. 10340 - 4/20/10						

April - 1910

30						
Profit & Loss	343	1		30 817		
Finished Cells Filled 3rd class	96	1		4 751		
17 3rd cells						
Manufacturing Orders	88	E1			34 998	
to						
Factory to Pieces	766	E1			1 00	
17						
To charge Profit & with cost of repairing 3rd cells of 17 3rd cells recovered from the 3rd cell returned by Adams Express. See on R.O. 6788R - 7/19/10. Replaced on R.O. 6858R Nov. 17 & 20 - 1910						
30						
Depreciation of Management Rules	330	1		21 95		
Manufacturing Orders	88	E1			21 95	
to						
Factory to Pieces	766	E1			20	
17						
Repairs necessary to the cell at Battery Room Lewis Blast Furn. of Boston - Mass. Per R.O. 9697R						
30						
Depreciation of Management Rules	330	1		4 57		
Manufacturing Orders	88	E1			4 57	
to						
Cost of repairing 4 3rd cells returned by Millard Magnet Co. on R.O. 9999R.						

30

Manufacturing Orders 89 . E1 707 58

5548

Manufacturing Orders 88 . E1 705 48

1890 7.40 ✓

1901 198.03 ✓

bell boarding & Fin Cell Dept 504 . E1 2 40

33-3

Material drawn by R Y Morris Station and used in overhauling batteries

30

Cost of Commercial Bell Cells 531 . 1 6 48 84

Finished bell Filled Helices 116 . 1 5 9 80

19 Jo cells

Manufacturing Orders 89 . E1 5 01

1909 7 84 ✓

1890 2 40 ✓

Jo cells and equipment shipped &c. Comm'l Sales during April-1910

30

Cost of Commercial Bell Cells 531 . 1 15 4 11

Finished bell Filled Helices 116 . 1 14 5 46

70 Jq cells

Manufacturing Orders 89 . E1 8 65

1909 4 89 ✓

1890 3 76 ✓

Jq cells and equipment shipped &c Comm'l Sales during April-1910

30

Cost of Commercial Bell Cells 531 . 1 1 30 5

Finished bell Filled Helices 116 . 1 1 0 91

5 B, H cells

Manufacturing Orders 89 . E1 2 14

1909 1.16 ✓

1890 .98 ✓

B H cells and equipment shipped &c Comm'l Sales during April 1910

30

Cost of Commercial Bell Cells 531 . 1 276 4 83

Finished bell Filled Helices 116 . 1 26 2 7 8

879 Bro cells

Finished bell Assembled 117 . 1 17 7 00

750 Bro cells

Manufacturing Orders 89 . E1 46 5 09

1909 199.09 ✓

1890 717.31 ✓

2408 364.9 ✓

4907 10.54 ✓

5801 77.50 ✓

Bro cells and equipment shipped &c Comm'l Sales during April-1910

30

Cost of Commercial Bell Cells 531 . 1 5 19 4 8

Finished bell Filled Helices 116 . 1 4 7 9 06

185 B H

Manufacturing Orders 89 . E1 7 0 38

1909 36.10 ✓

1890 34.28 ✓

B H cells and equipment shipped &c Comm'l Sales during April 1910

30

Cost of Commercial Bell Cells 531 . 1 30 1 9 11

Finished bell Filled Helices 116 . 1 27 3 3 46

680 Bi cells

Manufacturing Orders 89 . E1 28 5 61

1909 155.61 ✓

1890 1239.91 ✓

2408 8.47 ✓

4905 7.43 ✓

Bi cells and equipment shipped &c Comm'l Sales during April-1910

30

Cost of commercial belle Cells 531 . 1 1784 018

Finished belle Filled 1st class 116 . 1 1138 79

773 B1 H cells

Manufacturing Orders 88 . E1 105 66

1809 1398 1

1870 1768 1

B1H cells and equipment shipped &c Comm'l Sales during April-1910

30

Cost of commercial belle Cells 531 . 1 377 01

Finished belle Filled 1st class 116 . 1 117 61

70 B1 cells

Finished belle Assembled 117 . 1 277 91

247 B1 cells

Manufacturing Orders 88 . E1 36 56

1809 1358 1

1870 1793 1

5701 10.05 1

B1 cells and equipment shipped &c Comm'l Sales during April-1910

30

Cost of commercial belle Cells 531 . 1 1784 963

Finished belle Filled 1st class 116 . 1 1162 68

700 B1 cells

Manufacturing Orders 88 . E1 85 90

1809 1497 1

1870 3790 1

2505 557 1

4907 159 1

B1H cells and equipment shipped &c Comm'l Sales during April-1910

30

Cost of commercial belle Cells 531 . 1 7736 37

Finished belle Filled 1st class 116 . 1 7755 51

1370 A3 cells

Manufacturing Orders 88 . E1 447 86

1809 2739 34 1

1870 2718 50 1

A3 cells and equipment shipped &c Comm'l Sales during April-1910

30

Cost of commercial belle Cells 531 . 1 13976 79

Finished belle Filled 1st class 116 . 1 13196 16

1915 A1 cells

Manufacturing Orders 88 . E1 780 33

1809 3899 66 1

1870 3866 63 1

2105 561 1

4107 167 1

A1 cells and equipment shipped &c Comm'l Sales during April - 1910

30

Cost of commercial belle Cells 531 . 1 7766 07

Finished belle Filled 1st class 116 . 1 5847 71

700 A1 cells

Finished belle Assembled 117 . 1 947 53

170 A1 cells

Manufacturing Orders 88 . E1 495 18

1809 768 50 1

1870 1977 75 1

5301 453 70 1

A1 cells and equipment shipped &c Comm'l Sales during April-1910

30							
Cost of Commercial Belle Cells	534	1	17	367	70		
Finished Belle Filled 1st Class	147	1				1765	36
1317 Oz cells							
Finished Belle Assembled	147	1				397	45
407 Oz cells							
Manufacturing Orders	88	E1				98	43
1907	46.86						
1908	386.71						
1909	177.86						
All cells and equipment shipped to Comm'l Sales during April - 1911							
30							
Cost of Commercial Belle Cells	534	1	10	941	90		
Finished Belle Filled 1st Class	147	1				889	36
701 Oz cells							
Finished Belle Assembled	147	1				1447	11
170 Oz cells							
Manufacturing Orders	88	E				600	39
1907	280.66						
1908	270.13						
1909	49.60						
All cells and equipment shipped to							
30							
Manufacturing Orders	51	E1		160	70		
Accounts Receivable	8	60/133	1			160	70
Edison Phono. Co.							
To cancel posting in error of Sales to Accts Receivable Ledger of Phono. for 1909 and 1910. See Phono. 1911							

30							
Cost of Commercial Belle Cells	534	1	1785	43			
Finished Belle Filled 1st Class	147	1				1649	63
130 Oz cells							
Manufacturing Orders	88	E1				115	80
1907	44.50						
1908	47.58						
1909	28.86						
1910	11.16						
All cells and equipment shipped to Comm'l Sales during April - 1911							
30							
Cost of Commercial Belle Cells	534	1	3491	46			
Finished Belle Filled 1st Class	147	1				3265	55
210 Oz cells							
Manufacturing Orders	88	E1				225	91
1907	116.16						
1908	78.40						
1909	41.88						
1910	11.99						
210 cells and equipment shipped to Comm'l Sales during April - 1911							
30							
Cost of Commercial Belle Cells	534	1	5786	07			
Finished Belle Filled 1st Class	147	1				5018	01
410 Oz cells							
Manufacturing Orders	88	E1				468	01
1907	235.60						
1908	209.99						
1909	33.11						
1910	9.49						
All cells and equipment shipped to Comm'l Sales during April - 1911							

30											
Cost of Miners Lamp Sold	558	1		3365	37						
66 Miners Lamps											
Finished Cells Filled W Stp	133	1					1701	37			
1737 MS cells											
Manufacturing Orders	55	E1					1667	10			
1909											
1890											
Miners Lamps											
Shipped &c Sales during											
April - 1910											
30											
Cost of MS cells Sold	550	1		650	00						
Finished Cells Filled - MStp	133	1					66	78			
87 MS cells											
Manufacturing Orders	55	E1					176				
1909	—										
1890	1761										
MS cells and											
equipment shipped &c											
Sales during April - 1910											
30											
Cost of MN cells Sold	555	1		1077	77						
Finished Cells Filled MStp	133	1					90	95			
53 MN 70 cells											
Manufacturing Orders	55	E1					11	79			
1909	679										
1890	1170										
MN cells and											
equipment shipped &c											
Sales during April - 1910											
30											
Cost of Railroad Cells Sold	511	1		1786	16						
Finished Cells Filled 1st Class	117	1					1091	25			
565 BH cells											
Manufacturing Orders	55	E1					194	91			
1909	1733.70										
1890	71.71										
BH cells and											
equipment shipped &c											
RR Sales during April 1910											

30											
Cost of Railroad Cells Sold	511	1		53	78						
Finished Cells Filled 1st Class	117	1							47	74	
16 Br cells											
Manufacturing Orders	55	E1							5	51	
1909	781										
1890	763										
Br cells and											
equipment shipped &c											
RR Sales during April 1910											
30											
Cost of Railroad Cells Sold	511	1		753	70						
Finished Cells Filled 1st class	117	1							70	70	
80 BH cells											
Manufacturing Orders	55	E1							66	00	
1909	3509										
1890	1096										
BH cells and											
equipment shipped											
&c known Sales during											
April - 1910											
30											
Cost of Railroad Cells Sold	511	1		1941	16						
Finished Cells Filled 1st class	117	1							476	10	
106 BL cells											
Manufacturing Orders	55	E1							48	60	
1909	760										
1890	2159										
BL cells and equip											
ment shipped &c											
RR Sales during April - 1910											
30											
Cost of Railroad Cells Sold	511	1		7458	36						
Finished Cells Filled 1st class	117	1							743	30	
3502 cells											
Manufacturing Orders	55	E1							14	06	
1909	769										
1890	637										
Bd cells and											
equipment shipped &c											
RR Sales during											
April - 1910											

30

Cost of Railroad Cells Sold	5811	1	7104 69	
Finished Cells Filled Holes	1107	1		189 70
7 A&H cells				
Manufacturing Orders	88	Ex		25 49
1807 9 17 1				
1890 16 32 1				
A&H cells and				
equipment shipped				
to R.R. Sales during				
April - 1910				

30

Cost of Railroad Cells Sold	5811	1	7238 60	
Finished Cells Filled Holes	1107	1		215 40
7 A&H cells				
Manufacturing Orders	88	Ex		23 25
1807 16 00 1				
1890 9 70 1				
A&H cells and				
equipment shipped to				
R.R. Sales during Apr. 1910				

30

Cost of Railroad Cells Sold	5811	1	9588 49	
Finished Cells Filled Holes	1107	1		916 60
9 B&H cells				
Manufacturing Orders	88	Ex		41 80
1807 24 60 1				
1890 17 20 1				
B&H cells and				
equipment shipped to				
R.R. Sales during Apr. 1910				

30

Cost of Railroad Cells Sold	5811	1	931 06	
Finished Cells Filled Holes	1107	1		65 47
6 A&H cells				
Manufacturing Orders	88	Ex		7 69
2808 13 79 1				
1807 29 20 1				
1916 2 52 1				
1890 17 37 1				
A&H cells and				
equipment shipped to				
R.R. Sales during				
April - 1910				

30

Cost of Railroad Cells Sold	5811	1	10907 07	
Finished Cells Filled Holes	1107	1		976 09
14 A&H cells				
Manufacturing Orders	88	Ex		11 93
1807 6 96 1				
1890 5 97 1				
A&H cells and				
equipment shipped to				
R.R. Sales during April 1910				

30

Cost of Railroad Cells Sold	5811	1	7113 95	
Finished Cells Filled Holes	1107	1		700 78
103 A&H cells				
Manufacturing Orders	88	Ex		111 10
1807 67 29 1				
1890 43 85 1				
A&H cells and				
equipment shipped to				
R.R. Sales during Apr. 1910				

30

Cost of House Lighting Cells Sold	5817	1	735 17	
Finished Cells Filled Holes	1107	1		705 16
94 B&H cells				
Manufacturing Orders	88	Ex		30 23
1807 17 50 1				
1890 12 81 1				
B&H cells and				
equipment shipped				
to H.L. Sales during				
April - 1910				

30

Cost of House Lighting Cell Sold	5817	1	343 10	
Finished Cells Filled Holes	1107	1		305 55
111 B&H cells				
Manufacturing Orders	88	Ex		37 90
1807 22 60 1				
1890 15 30 1				
B&H cells and				
equipment shipped to				
H.L. Sales during				
April - 1910				

30

Cost of House Lighting cells Sold:	147	"		1890	03			
Finished Cells Filled 1st Class	147	"				80	60	
70 Bd cells								
Manufacturing Orders	89	Ex				8	63	
1909	4.68	"						
1910	3.95	"						
Bd cells and equipment shipped 4c H Z Sales during April-1910								
30								
Cost of House Lighting cells Sold	147	"		9644	83			
Finished Cells Filled 1st Cl	147	"				901	07	
716 Bd cells								
Manufacturing Orders	89	Ex				43	81	
1909	27.68	"						
1910	18.13	"						
Bd cells and equipment shipped 4c H L Sales during April-1910								
30								
Cost of House Lighting Cells Sold	146	"		7449	76			
Finished Cells Filled 1st Class	147	"				648	71	
170 Bd cells								
Manufacturing Orders	89	Ex				51	08	
1909	27.70	"						
1910	23.38	"						
Bd cells and equipment shipped 4c H L Sales during April-1910								
30								
Cost of Removal Sales - Commercial	347	"		500				
Finished Cells Filled 2nd Class	96	"				6	77	
5 Br cells								
Manufacturing Orders	89	Ex				1	73	
1909	1.15	"						
1910	.58	"						
Br cells and equipment shipped 4c Comm'l Removal Sales during April-1910								

30

Cost of Removal - Commercial	347	"		14979	11			
Finished Cells Filled 1st Class	147	"				1258	94	
778 Ad cells								
per correction of April 4th/10 → Finished Cells Filled 2nd Class	96	"				178	38	
50 Ad cells								
Manufacturing Orders	89	Ex				41	81	
1909	41.32	"						
1910	.49	"						
Ad cells and equipment shipped 4c Comm'l Removal Sales during April-1910								
30								
Cost of Removals - Commercial	347	"		718	75			
Finished Cells Filled 1st Class	147	"				686	48	
83.05 cells								
Finished Cells Filled 2nd Class	96	"				41	16	
105 cells								
Manufacturing Orders	89	Ex				38	16	
1909	17.78	"						
1910	15.38	"						
Ad cells and equipment shipped 4c Comm'l Removals Sales during April-1910								
30								
Cost of Removals - Commercial	347	"		14471	31			
Finished Cells Filled 1st Class	147	"				1415	76	
176 Ad cells								
Finished Cells Filled 2nd Class	96	"				153	91	
39 Ad cells								
Manufacturing Orders	89	Ex				51	66	
1909	29.76	"						
1910	22.38	"						
Ad cells and equipment shipped 4c Comm'l Removal Sales during April-1910								

30											
Cost of Renewal - Commercial	347	.	1		13	58					
Finished Cells Filled 2nd class	96	.	1					13	58		
2408 cells											
Manufacturing Order	89	E.	1							01	
1890											
48 cells shipped to Comm'l Renewal Sales during April-1911											
30											
Cost of Renewal - Commercial	347	.	1		8	66					
Finished Cells Filled 2nd	96	.	1					8	66		
1840 cells											
Manufacturing Order	89	E.	1							03	
1890											
460 cells shipped to Comm'l Renewal Sales during April-1911											
30											
Cost of Renewal - Commercial	347	.	1		31	90					
Finished Cells Filled 2nd	96	.	1					31	90		
7217 cells											
Manufacturing Order	89	E.	1							08	
1890											
867 cells shipped to Comm'l Renewal during April-1911											
30											
Cost of Renewal - Railroad	348	.	1		7	03					
Finished Cells Filled 2nd	96	.	1					7	03		
1812 cells											
812 cells shipped to R.R. Renewal during April-1911											
30											
Cost of Renewal Railroad	348	.	1		5	37					
Finished Cells Filled 2nd	96	.	1					5	31		
1046 cells											
Manufacturing Order	89	E.								01	
1890											
46 cells shipped to R.R. Renewal during April-1911											

30											
Cost of Renewal - Railroad	348	.	1		77	11					
Finished Cells Filled 2nd class	96	.	1					77	03		
4248 cells											
Manufacturing Order	89	E.	1							08	
1890											
848 cells shipped to R.R. Renewal Sales during April 1911											
30											
Finished Cells Filled 1st class	126	.	1		4	37					
7812 cells											
Manufacturing Order	89	E.	1				27				
1890											
Cost of Commercial Cells Sold	531	.	1					4	59		
812 cells returned to Sales during April-1911											
30											
Finished Cells Filled 1st class	126	.	1		663	17					
5856 cells											
Manufacturing Order	89	E.	1		71	77					
1809	10.11										
1890	7.66										
Cost of Commercial Cells Sold	531	.	1					48	94		
856 cells and equipment returned to Sales during April-1911											
30											
Finished Cells Filled 1st class	126	.	1		75	55					
2 Spools											
Manufacturing Order	89	E.	1		10	34					
1809	7.46										
1890	2.86										
Cost of Commercial Cells Sold	531	.	1					85	89		
90 cells and equipment shipped to Sales during April-1911											

30											
Finished Belts Filled McStiff	104	.	✓		35	90					
76 McS cells											
Manufacturing Orders	89		E1		34	19					
1890											
Cost of Mexico Lamps Bill	554	.	✓					70	64		
Mexico Lamps returned to stock during April - 1911											
30											
Finished Belts Filled McStiff											
7 McS cells											
Manufacturing Orders											
1890	Void										
Cost of Mexico Lamps Bill	Void										
30											
Finished Belts Filled McStiff	137	.	✓		7	96					
7 McS cells											
Manufacturing Orders	89		E1		1	57					
1890											
Cost of McS cells Sold	550	.	✓					2	33		
McS cells and equipment returned to Stock during April 1911											
30											
Finished Belts Filled 2nd class	97	.	✓		36	49					
1 Cat # cell											
Cost of Renewals - Commercial	346	.	✓					3	69		
Cat # cell returned to Stock during April 1911											
30											
Finished Belts Filled 2nd class	97	.	✓		7	96					
1 Bb cell											
Cost of Renewals - Commercial	346	.	✓					7	96		
Bb cell and equipment Shipped Comm'l Renewal during April 1911											
30											
Manufacturing Orders	x		E		3	36					
5508											
Manufacturing Orders	x		E					3	36		
1890											
Material brought to Wholesale Stores											

30											
Factory Expense	746		E1		101	69					
1508											
Finished Belts Filled 2nd class	97	.	✓					2	16		
1 Ab cell	3.57										
1 Ad "	3.69										
1 Ba "	10.69										
1 Bd "	6.76										
Manufacturing Orders	89		E1					77	01		
1807	31.09										
5501	46.58										
Defective material replaced during April - 1911											
30											
Shipping Expense	391		E1		6	58					
1507											
Manufacturing Orders	89		E1					6	40		
1890	1.29										
5801	5.11										
Bill Posting - Fire Cell Dept	502		E1						18		
33-3											
Replacing material spilled or broken in transit during April - 1911											
30											
Renewal Dept Expense	384		E1		1	37					
1508											
Manufacturing Orders	89		E1					1	37		
1760											
Repairs to cells returned for Renewal during April - 1911											
30											
Dull Goods	400	.	✓		657	93					
Finished Belts Filled 1st class	97	.	✓					13	67		
5 Bb cells	10.10										
1 Cat "	3.57										
Finished Belts Filled McStiff	133	.	✓					96	66		
70 McS cells											
Manufacturing Orders	89		E1					536	97		
1807	341.16										
1890	166.60										
5503	6.98										
5801	21.83										

(Continued on folio 558)

(continued from p. 557)						
bell boating & Fire ccts Dept	504	E1				1 63
33-3						
Material purchased						
Boats during April - 1911						
as detail in Stockroom Record						
30						
Rivers for Bed Rotors	311	" 1		7 35		
Finished bell Forged Wd ccts	99	" 1			7 33	
1 Bell						
1 ac "						
Manufacturing order	89	E1				02
1870						
Allowance						
made to customer						
during April - 1911						
30						
Manufacturing orders	89	E1		1 57		
1870 77 "						
4907 1.60 "						
Service Expense	407	E1				1 37
70-3						
Material returned						
by Service Dept during						
April - 1911						
30						
Service Expense	407	E1		1 76		
70-3						
Manufacturing orders	89	E1				1 76
1807 -						
1870 122 lb.						
Material drawn						
by Service Dept during						
April - 1911						
30						
Operation of Boats	373	" 1		71 87		
35-4						
Manufacturing orders	89	E1				71 87
4960						
Repairing cells						
taken from out track						
during April - 1911						

30						
Manufacturing orders	89	E1		777 39		
4370						
Manufacturing order	89	E1			771 19	
1870 191 89						
1871 143 75.						
4801 75 7.						
bell boating & Fire ccts Dept	504	E1			1 70.	
33-3						
Material used						
in repairs at Chicago						
during April - 1911						
30						
Manufacturing orders	x	E		8 43		
4907						
Manufacturing order	x	E			8 43	
4370						
Old Solution						
saved at Chicago						
Service station during						
April - 1911						
30						
Sales of Parts	450	" 1		517 50		
7500# Solution						
Manufacturing order	59	E1			517 50	
4907						
Solution shipped						
Chicago office during						
April 1911 Solution						
Credited to # 4907						
at average price used						
during April - 1911						

30										
Factory Expense		246	E1		57	14				
1508										
Finished Bell Fitted 2nd class		89	"						7	95
1 Bell										
Manufacturing order		89	E1						49	18
1809	4.50 "									
1890	40.31 "									
1901	4.37 "									
Repairing										
repairing defective										
material during										
April - 1911										
30										
Manufacturing order		89	E1		74	35				
1809	4.54 "									
1890	39.97 "									
1901	29.84 "									
Bell Boating & Fin Ass Dept		584	E1			53				
33-3										
Cost of Parts Sold		364	"						74	91
Return of Parts										
to sales during April										
1911										
30										
Cost of Parts Sold		364	"	5	451	77				
Manufacturing order		89	E1						1347	05
1809	937.94 "									
1890	1331.77 "									
1901	3050.70 "									
5574-70	26.64 "									
Bell Boating & Fin Ass Dept		584	E1						31	45
33-3										
Reserve for Factory Expense		246	"						47	97
" " Reserve "		364	"						75	79
Parts shipped										
to sales during April 1911										

30										
Cost of Telling output Sold		364	"		76	000				
Manufacturing order		89	E1						76	00
1890										
Cost of Telling output										
shipped to sales during										
April - 1911										
30										
Manufacturing order		89	E1		74	80				
1890										
Cost of Telling output Sold		364	"						74	80
Telling output										
returned to sales										
during April - 1911										
30										
Finished Bell Fitted 1st class		364	"		41	43				
16 Bell cells										
Manufacturing order		89	E1			17				
1809 —										
1890	17 "									
Cost of Commercial Bell Sold		535	"						41	51
8 Bell cells and										
equipment shipped to										
Comm'l Sales during										
April - 1911										
30										
Finished Bell Fitted 1st class		364	"		70	10				
5 Bell cells										
Manufacturing order		89	E1		1	65				
1809	1.17 "									
1890	51 "									
Cost of Commercial Bell Sold		535	"						71	95
8 Bell cells and equip										
ment returned to sales										
during April - 1911										

April - 1911

30

Finished Cells Filled 1st class 116 " 1 | 33 78

6 B6 cells

Manufacturing orders 89 Ex | 2 77

1809 135.

1890 87.

Cost of Commercial Cells Sold 581 " 1 | 36 00

B6 cells and equip

more shipped &c

Comm'l Sales during

April - 1911

30

Cost of Removals - Commercial 319 " 1 | 97 90

Finished Cells Filled 1st class 117 " 1 | 90 96

1890 cells

Manufacturing Orders 89 Ex | 6 94

1809 336.

1890 338.

90 cells and

equipment shipped as

Comm'l Removal during

April - 1911

30

Finished Cells Filled 1st class 116 " 1 | 3734 51

1049 B14 cells

Finished Cells Assembled 117 " 1 | 3546 14

1049 B14 cells

Manufacturing Orders 89 Ex | 188 37

5801

To adjust B14

cell &c. to May 1-1911

30

Finished Cells Assembled 117 " 1 | 2911 50

1000 B1 cells

Finished cells Assembled 117 " 1 | 2411 50

1000 B14 cells

Manufacturing Orders 89 Ex | 500 00

5760

Cost of changing

over 1000 B14 cells into

B1 cells

April - 1911

30

Finished Cells Filled 1st class

1395 B1 cells

Finished Cells Assembled Y Old

30

Finished Cells Assembled 117 " 1 | 4036 90

1395 B1 cells

Manufacturing Orders 89 Ex | 175 55

5801

Finished cells Filled 1st class 117 " 1 | 4167 50

1395 B1 cells

To adjust B1

cell &c. to May 1-1911

30

Finished Cells Assembled 117 " 1 | 65 11 6d

Work in Progress 71 " 1 | 65 11 6d

Cells assembled during

April - 1911

1049	B14	4949 30
1014	B5	5009 76
1458	B6	15668 18
780	B14	3631 97
1516	B5	15116 90
140	B10	2073 10
780	B17	4976 67
300	B1	1500 01
600	B14	2366 60
47	B6	219 94
780	B11	1506 67
660	B1	2669 94
		62112 10

Finished Cells Assembled W Tiffs 136 " 1 | 266 98

151 W30 cells

Work in Progress 71 " 1 | 266 98

W30 cells assembled

during March - 1911

30

Finished Cells Filled 1st class — 146 — 1 — 59 — 1156 — 6d

Finished Cells Assembled — 149 — 1 — 5879 — 51 — 39

Manufacturing Orders — 89 — 1 — 7637 — 35

5801

Factory Expense — 766 — Ep1 — 567 — 87

15-3

Cells filled and charged during April 1911

	Type		Deletion	Current	Total
1109	ad	7344 01	371 62	6731	7734 93
874	as	6903 44	314 62	68 00	7286 05
1071	ac	9489 77	4460 37	107 51	10037 90
780	ach	7636 77	1786 80	78 11	7821 63
1107	as	13789 77	639 16	1572 36	14081 18
139	ao	7057 32	101 89	261 06	7183 37
780	ax	4976 67	2136	582	5796 51
7	ach	36 00	7 24	57	356
1	Bin	703	11	01	7 15
300	ds	1256 01	51 00	939	1721 46
130	Bch	7097 57	116 62	16 59	7706 06
780	Bch	1586 69	98 00	10 75	1649 44
660	Ed	4649 11	151 86	279 81	4678 39
		55921 39	7637 35	567 57	59126 61

30

Finished Cells Filled Wstp — 133 — 1 — 7321 — 53

130 W/70 cells

Finished Cells Assembled Wstp — 136 — 1 — 7779 — 81

130 W/70 cells

Manufacturing Orders — 89 — Ep1 — 4001

5801

Factory Expense — 766 — Ep1 — 7321 — 53

15-3

W/70 cells filled and charged during April - 1911

30

Manufacturing orders — 89 — Ep1 — 37 — 70

4976 T

Material & Supplies — 601 — 1 — 37 — 70

To correct distribution of amounts 15-11-7911 also of Expenditure

30

Edison Storage Battery Supplies Co — 707 — 1 — 1191

Account Receivable — 22 — 1 — 1191

To correct posting of Invoices 15-11-6161 and 15-11-1361 - in Analysis of Sales - April - 1911

30

Suspense — 170 — 1 — 3337

Manufacturing orders — 89 — Ep1 — 3337

4766

To reverse entry made on p. 479 this journal

30

Adm & General Expense — 771 — Ep1 — 750

6-11

Suspense — 171 — 1 — 750

To offset suspense charge to above acct 7c. 15-11-7911 - Above Bill Stmt.

30

Factory Expense — 766 — Ep1 — 707 — 43

7933

Suspense — 171 — 1 — 707 — 43

To offset suspense charge to above acct 7c. 15-11-3733 - Pennsylvania Storage Co

30

Cost of Renewal - Commercial — 347 — 1 — 707

1 Bl cell

Finished Cells Filled 7th Class — 97 — 1 — 707

1 Bl cell

1 Bl cell shipped also Commercial Renewal Sales during April - 1911

30

Expended Bell Telephone 1st class	1116	• 1			14	94						
1 Brush												
Manufacturing Orders	89	E1			1	66						
1809												
1809												
Cost of Commercial Bell Bills	531	• 1							16	55		
Brushes and equipment returned to Lemon's Stores during April 1910												

30

Manufacturing Orders	89	E1			41	8	50					
5801												
Cost of Part Bills	361	• 1							41	8	50	
7200 # Solution												
Offset entries for entries shown on p 549 this journal												

30

Cost of Commercial Bell Bills	531				4	90	33					
Cost of Railroad Bell Bills	541				4	0	87					
Cost of Home Lighting Bell Bills	549					10	90					
Cost of Rewinds - Commercial	349					25	05					
Cost of Rewinds - Railroad	349						43					
Cost of Rewinding - Fire Bell Dept	504						26					
Battery assembling Expense	305								30	40		
									730	15		
									2	70	15	

31

Power Expense	809	E1			173	33						
70-1												
Manufacturing Orders	90	E1							173	33		
4304												
To Power distribution of J. F. Lemon's Library to Overhead should be charged to Power Expense. Item March 1 to June 1 - 13 months @ 13.33 per month												

31

Edward Phillips Building Supply Co	709	•			38	75						
Mr. H. Edwards Building Addt.	130	•							38	75		
To correct error and complying credit memorandum month of April 1910. Total credited to Supply Co												
Total credited to Supply Co	3691.49											
Charged to	3576.74											

31

Sales of Parts	550	•			1099	78						
Manufacturing Orders	90	E1							1099	78		
4904												
To credit 4904 with 15100 # Solution shipped to wholesale. Sales of this solution will be credited to Sales of Parts												
Sales 1138-1147 charge	7600 #											
" 1-147-7 " 7 ay	7600 #											
	15100 #											
15100 @ .07310	1099.78											

31

Manufacturing Orders	89	E1			857	48						
5801												
Cost of Part Bills	361								857	48		
To credit Bills of Parts Bills with cost of 15100 # Solution. Offset for that entry.												
15100 # @ .0568	857.48											

31						
Sales of Parts		458		178 00		
Manufacturing orders		90	E		178 00	
4907						
To correct distribution of Burners 15-4-1910 covering shipment of 7000# Regenerative Solution to Anderson Bottle 7000# @ .0178 per lb. 125.00						
31						
Manufacturing orders		89	E	111 60		
5801						
Cost of Parts Sold		361			111 60	
To credit Cost of Parts Sold with cost of 7000# Solution offered for above entries 7000# @ .0159 111.60						
31						
Sales of Parts		458		389 03		
Manufacturing Orders		90	E		389 03	
4904						
To credit the 4904 with Sales value of 4950# Regenerative Solution shipped to Wyllarnie Station in March and Burners 15-3-1910 Sales of this Solution to be credited to Sales of Parts						
31						
Manufacturing orders		89	E	765 00		
5801						
Cost of Parts Sold		361			765 00	
To credit Cost of Parts Sold with cost of 4950# Solution shipped to Wyllarnie Station in March 1910. Offered for above entry 4950# @ .0159 765.00						

31					
Sales of Commercial Bottles	558		7340 00		
Suspense	171			7340 00	
To credit Suspense the with value of 6 dry cells shipped to Mother Vehicle Co. 1st Invoice 5-10-10. These are bottles for Demonstration and will be returned.					
31					
Sales of Commercial Bottles	558		580 00		
Suspense	171			580 00	
To credit Suspense the with Sales value of 1000 B&H cells shipped to Merchant & Miners Transportation Co as detailed below. These cells returned in July and replaced by B&H cells					
Inv 511	100 - B&H		470 00		
512	100	"	470 00		
513	100	"	470 00		
609	100	"	470 00		
915	100	"	470 00		
916	100	"	470 00		
917	100	"	470 00		
918	100	"	470 00		
919	100	"	470 00		
993	100	"	470 00		
994	100	"	470 00		
1119	100	"	470 00		
1240	100		470 00		
1241	100		470 00		
	1200	"	5640 00		

31					
Finished Cells Filled 3rd class	97		8,416		
20,000 cells					
Cost of Renewals - Removed	317			67	71
20,000 cells					
Manufacturing orders	90	E		16	91
1910					
To credit Cost of Renewals with value of 20,000 cells removed has cost of repairs on the cells & battery returned by the Gen'l Inst. on R.O. 10391 R. Referred on Ro 1910 C. May 1st - 1910 Serial 15-5-618					
31					
Manufacturing orders	89	E	76,516		
1330					
Finished Cells Filled 3rd class	97		76,516		
1500 cells					
Value of 1500 cells used in repairing 6 cells & battery returned by Phila RRC. Value of repairs credited to 1330					
31					
Manufacturing orders	x	E	6,610		
1907					
Manufacturing orders	x	E		6,610	
1905					
To charge the 1907 with value of Boy Plant returned by Mr Edison has been sold. This material used in repairs of old batteries					

31					
Depreciation of Government Cells	330		19,979		
Finished Cells Filled 3rd class	97		19,930		
400 cells					
Finished Cells Filled 1st class	117			38,859	
400 cells					
Depreciation from 1st & 3rd class of 400 cells returned on R.O. 10391 R					
31					
Manufacturing orders					
1799					
Manufacturing orders					
31					
Manufacturing orders	89	E	76,516		
1799					
Plant & Equipment	50	B		76,516	
1799					
To correct charge of return of Plates - week ending 10/30/10 - 98 bags bituminous repairs - Mr Lee Banks					
31					
Reserve for Bad Debts	311		17,657		
Finished Cells Filled 3rd class	97		33,850		
1409 # cells					
Finished Cells Filled 1st class	117			48,757	
3400 # cells				7,467	
Manufacturing orders	90	E			
1330					
Loss incurred in exchange of 1409 # cells for 3400 # cells. Shipped to Chicago. Invoice Paid to RRC. Credit 1910 and 1909					

31								
Factory Expense		266	E	6,56	71			
1-5								
Manufacturing order		90	E			6,56	71	
4266	483.55							
1809	177.66							
Factory Expense		266	E				50	
1910								
Cost of preparing and replacing defective material during April 1910 at Chicago								
31								
Reserve for Bad Debts		311		146	78			
Manufacturing Orders		90	E			146	78	
1809	5110							
4266	141.25							
allowance on repairs made during April - 1910								
31								
Reserve for Bad Debts		311		60	35			
Manufacturing orders		90	E			60	35	
4321								
Allowance covering repairs made at Chicago during April - 1910								
30								
Factory Expense		266	E	1,71	01			
1-5								
Manufacturing order		90	E			1,71	01	
4321	1,710.01							
1809	41.00							
Cost of preparing & replacing defective cells and parts during April 1910. Repairs work done at Chicago								

31								
Finished Cells Assembled		179		19	97			
Issued								
Work in Progress		97	E				19	97
Jobs								
To correct error in making up cost of 36 cells assembled during April - 1910								
31								
Anderson Allowance		149		55	59			
Manufacturing order		90	E				55	59
4266								
To charge Anderson allowance to with difference on cost and amount charged Anderson & Co for removing 75 old cells								
31								
Accounts Receivable	(E.A)	33		300	00			
Miscellaneous Notes								
Operations of D.R.L. & P.D. Co.		378					300	00
Battery Rentals, 1911								
per to date that daytime one premium of Auditor L.C. and bill of goods for 1-5-33 from Auditor C. Per Memo of H.W.B. dated 3/19/10								
31								
Accounts Receivable	(E.A)	33		4	50			
Mrs J. Mumford Co.								
Operations of D.R.L. & P.D. Co.		378					4	50
To correct entry made on 5-31-Jan-Feb. 1910 covering sale of 5 Bd cells for 37.50 Hrs are charged at the rate of 37.50 for battery and difference therefore should be credited to operations etc. Per H.W.B. Memo 3/19/10								

31									
Operations 4 & D E L & P R R Co.	(R.D)	375			13	50			
Account Receivable		33						13	50
Abnormal Motor Co									
To credit above with stockportion of Cash payment made by them which they took over the business of the Dem E L & P R R Co in Richmond to close out bill of goods delivered by Dem E L & P R R Co amounting to 68.50. No Abnormal profit returned at Peck Hook amounting to 13.50 and the future of cash payment will cover the difference									
31									
Factory Expense. 375		366	E		1	31			
Selling Expense 304		377	E			43			
Shipping Expense 404		391	E		19	80			
Advertising Expense 505		395	E		7	76			
Account Receivable		157	E			73			
Discount Expense 705		361	E			41			
Overfeeds		171						24	67
To distribute overfeeds 15-4-4. Trial balance distributed & trial balance was closed and was charged to Overfeeds									

31									
Manufacturing Order 406	89	E		7	95	74			
Manufacturing Order 5801	90	E						7	50 87
Factory Expense 15-3	366	E						44	97
Deletion on current division of Repair Dept during May - 1910									
31									
Sales of Parts	45.1			3	80	79			
Manufacturing Order 407	90	E						3	80 79
To credit of 407 with sales value of 5760# Deletion shipped to B.R.P.R. Chicago Ill. Deletion of to credit to Sales of Parts sold acct									
31									
Manufacturing Order 5801	89	E		7	87	93			
Cost of Parts Bill	35.1							7	87 93
To credit back of Parts Bill with 5760# Deletion. Offset for aboventry									
31									
Received Dept Expense 75-7	351	E			5	69			
Manufacturing Order 406	91	E							5 69
Cost of replacing 4000 coils cut of pulpit test during April - 1910									

31							
Reserve for Bad Debts	311		57	38			
Manufacturing Order	90	E.				56	48
1765							
Factory Expense	766	E.					90
17-5							
Allowance covering							
repairs made on cars							
during May - 1910							
31							
Interest on Funded Debt	784		7500	00			
Interest on Funded Debt							
Accrued and Not Due	734					7500	00
To charge balance							
on Funded Debt with							
interest accruing on							
outstanding bonds of							
Company							
31							
Insurance	795		450	00			
Insurance Unexpired	197					450	00
To charge Insurance							
acct with Insurance							
expiring during May 1910							
31							
Taxes	768		683	10			
Taxes Accrued	750					683	10
To charge Taxes							
acct with Taxes accruing							
during April - 1910							
31							
Employees Liability Insurance Accrued	135		400	00			
Employees Liability Insurance	109					400	00
To charge							
Employees Liability Insurance							
Accrued &c with that							
portion chargeable during							
May - 1910							

31							
Profit & Loss	343		1000	00			
Reserve for Bad Debts	311					1000	00
To credit Reserve							
for Bad Debts &c with							
1000.00 to take care of							
estimated losses during							
May - 1910							
31							
Depreciation Plant & Equipment	344		8196	70			
Reserve for Depreciation of							
Plant & Equipment	318					8196	70
To charge Depre-							
ciation of Plant &							
Equipment &c with 1%							
of its total values during							
as shown on balance							
sheet of April 30 - 1910							
Patterns & Drawings	75000 00						
Machinery & Factory Equipment	766791 37						
Equipment Outside	11 899 19						
" Loaned	4 19 00						
" Delivered & Chapter 70	1 44 306						
" Leased	367 13						
Office Furniture & Fixtures	11 439 19						
" " " outside	1 30 79						
Motor Accommodations	961 60						
	819 670 11						
1% of 819 670.11 =	8196 70						
31							
Cost of Mercury Lamp Poles	554		33	81			
Manufacturing Order	90	E.				33	81
1890							
To correct force							
of Mercury Lamp Equip-							
ment - covering excess							
during April - forces							
O. & other material of							
7.81							

31

Manufacturing Orders 89 E 746 79

1890

Cost of Mercury Lamp Cells 55 . 746 79

To correct posting

of 1663 Mercury Lamps

sold during March

1910

31

Finished Cell Assembled 179 . 89 555 86

Mark Line Prorated 79 . 89 555 86

Cells assembled

during May - 1910

899.25	1199	A3	6 716 97
1152.00	1184	A4	7 610 14
150.00	150	A4H	991 70
1156.25	769	A5	6 732 55
1152.00	2768	A6	18 018 93
7266.00	1033	A8	14 771 94
1377.00	681	A8H	8 705 05
1300.00	480	A10	6 910 88
840.00	140	A12	7 445 58
15.00	5	A12H	88 28
378.00	756	B4	4 966 69
691.00	1198	B4H	4 768 71
355.50	158	B6	3 742 13
720.00	480	B8H	1 516 60
100.00	150	B10	991 70
10 713.00	6 Cyl.		89 555 86
			5 967 57

31

Finished Cell Assembled Mid Sp 136 . 76 35 80

Mark Line Prorated 79 . 76 35 80

Mid Sp. cells assembled

during May - 1910

1048 Mid Sp. cells	1 812 39
485 Mid Sp. "	823 41

31

Mate Rebate Accrued 108 . 77 75

Factory Expense 267 E 83 15

79.3 1208 v

17.5 71 v

14.8 .35 v

11.3 77.60 v

Expense 171 . 11 0 87

To distribute

Edison Phos Mate Accrued

June 21-1910 for mate produced

during May 1910

31

Iron Rods 600 . 17 87

Manufacturing Orders 90 E 17 87

4786

Cost of Refaring

a profaring for shipment

20 Cell cells shipped M.P.S.

London England Scotti

31

Factory Expense 267 E 78 4 94

15-8

Manufacturing Orders 90 E 78 4 94

1809 44.80 v

4786 733 50 v

Factory Expense 266 E 60

1910

Cost of refaring

and replacing defective

cells report during May-1910

31

Factory Expense 267 E 56 06

15-8

Manufacturing Orders 90 E 56 06

1809 2094

4594 1 799

Refaring replacing

defective cells & parts

during May-1910. Work

done at Chicago

31

Finished Cells Filled 1st class 149 . 735

B cells

Manufacturing order 90 E 735

4916

Cost of processing

in new style cans -

1386 cells. R.O. 10 7 11 R

31

Defloccation of Commercial Cells 330 . 57 17

Manufacturing order 90 E 971

4916

Finished Cells Filled 2nd class 97 . 47 16

101 cells

Defloccation

from 2nd to 3rd class &

repairs on 101 cells

returned from L. & B. Co.

charge on R.O. 9713 R

31

Profit & Loss 353 . 179 87

Finished Cells Filled 2nd class 97 . 108 10

1683 cells

Manufacturing order 90 E 287 97

4916

To charge P. & L.

with cost of repairs

less - 2nd class value on

1683 cells recovered

from 730 cu. ft. of battery

returned by Chicago Joint

Stock R.R. Co. on R.R. 9011 R

31

Finished Cells Filled Wraps 133 . 3 487 37

51 W70 85.59

7757 M3 3393.78

Finished Cells Assembled - Wraps 136 . 3 437 50

51 W70 86.94

7757 M3 3351.56

Manufacturing order 90 E 41 55

5701

Factory Expense 766 E 5 847

11-3 3 017 33

Wraps cells

formed during March.

April, & May - 1911

31

Cost of Commercial Cells Sold 534 . 76 453

Finished Cells Filled 1st class 149 . 736 09

7703 cells

Manufacturing order 90 E 75 44

1807 15.17 "

1890 13.37 "

B cells and

equipment shipped

& sales during May - 1911

31

Cost of Commercial Cells Sold 534 . 9 557

Finished Cells Filled 1st class 149 . 87 77

1789 cells

Manufacturing order 90 E 8 75

1807 6.41 "

1890 1.84 "

B cells and

equipment shipped &c

Commercial Sales during May - 1911

31

Cost of Commercial Cells Sold 534 / 149 . 4 750 47 . 45 43 11

650 lbs

Manufacturing order 90 E 707 36

1807 104.40 "

1890 102.96 "

B cells and equipment

shipped & Commercial Sales

during May - 1911

May - 1911

31

Finished Cells Selled 1st class 149 . 87,758 37

Finished cells assembled 178 . 77,617 79

Manufacturing order 91 E 38,43 95

1901

Factory expense 266 E 796 16

1903

A & B stiff cells pasted during May 1911

		Cells	Expense	Labor	Cells
1700	A3	67,817	300 00	43 00	66,058 61
1056	A4	68,570	306 30	61 79	67,177 73
81	A4H	13,575	79 97	5 05	5,707 77
580	A5	64,331 5	798 80	64 33	67,963 1
2179	A6	193,063 1	915 87	217 90	204,206 58
946	A8	111,994 7	568 63	130 76	112,878 61
686	A8H	87,055	507 64	98 06	88,097 5
431	A10	60,837 65	307 33	77 53	61,675 5
140	A14	24,658 5	171 80	29 01	25,859 59
5	A14H	875	5 60	1 00	881 7
598	B4	73,385 5	101 66	156 6	74,693 30
1,047	B4H	129,957	257 34	35 79	128,970
336	B6	177,975	806 64	179 90	179,317
95	B6H	5,140 50	33 25	3 65	5,173 30
150	B8	99,179	32 50	6 30	103,267
		77,617,79	38,139 79	791 16	874,567 37

31

Cost of Commercial Cell Sales 535 . 706 68

Finished Cells Selled 1st class 149 . 170 74

78 B & H cells

Manufacturing Order 90 E 36 44

1897 27,331

1890 9,112

B & H cells and equipment shipped &c Comm'l Sales during May - 1911

May - 1911

31

Cost of Commercial Cell Sales 535 . 1,131 71

Finished Cells Selled 1st class 149 . 560 95

188 B cells

Finished Cells assembled 178 . 433 78

186 B

Manufacturing order 90 E 136 98

1897 67,311

1890 55,101

1901 16,60

1907 130

B cells and equipment shipped &c Comm'l Sales during May - 1911

31

Cost of Commercial Cell Sales 535 . 171 73

Finished Cells Selled 1st class 149 . 106 53

41 B & H cells

Manufacturing order 90 E 15 20

1897 9,121

1890 6,085

B & H cells and equipment shipped &c Comm'l Sales during May - 1911

31

Cost of Commercial Cell Sales 535 . 7,800 88

Finished Cells Selled 1st class 149 . 194 49

411 B cells

Finished Cells assembled 178 . 675 79

186 B cells

Manufacturing order 90 E 230 17

1897 116,081

1890 52,961

1901 29,700

1907 453

B cells and equipment shipped &c Comm'l Sales during May - 1911

31

Cost of Commercial Bells Sold 535 · 21 649 77

Finished bells Filled 1st class 149 · 1847 11

796 Bell

Manufacturing Orders 90 E 9 22 63

1809 65.16 ·

1870 858.92 ·

1871 1.54

B cells and

equipment shipped &c

Comm'l Sales during May-1910

31

Cost of Commercial Bells Sold 22 483 77

Finished bells Filled 1st class 1847 76

333 B cells

Finished bells Assembled 178 22 322 15

47 B cells 22 entry below

B cells and equip-

ment shipped &c Comm'l

Sales during May - 1910

31

Cost of Commercial bells Sold 535 · 22 483 77

Finished bells Filled 1st class 149 · 1867 76

333 B cells

Finished bells Assembled 178 · 322 45

47 B cells

Manufacturing Orders 90 E 6 153 51

1809 77.07 ·

1870 66.34 ·

1871 10.08 ·

B cells and

equipment shipped &c

Comm'l Sales during

May - 1910

31

Cost of Commercial Bell Sold 535 · 1 593 00

Finished bells Filled 1st class 149 · 1395 90

40 Bell cells

Manufacturing Orders 90 E 6 97 07

1809 56.11 ·

1870 40.91 ·

Bell cells and

equipment shipped &c

Comm'l Sales during May-1910

31

Cost of Commercial bells Sold 535 · 19 760 18

Finished bells Filled 1st class 149 · 18 706 76

3700 A3 cells

Manufacturing orders 90 E 1 053 47

1809 547.80 ·

1870 505.67 ·

A3 cells and

equipment shipped &c

Comm'l Sales during May-1910

31

Cost of Commercial bells Sold 535 · 20 254 47 22 576 92

Finished bells Filled 1st class 149 · 3011 A1

Finished bell Assembled 178 · 77 560

140 A1

Manufacturing Orders 90 E 1 178 91

1809 589.15 ·

1870 554.76 ·

1871 34.80 ·

A1 cells and

equipment shipped &c

Comm'l Sales during

May - 1910

31

Cost of Commercial Bells Sold 535 · 10 491 47 9 598 67

Finished bells Filled 1st class 149 · 1165 A5 cells

Finished bells Assembled 178 · 665 56

60 A5 cells

Manufacturing Orders 90 E 6 477 56

1809 177.96 ·

1870 233.00 ·

1871 31.60 ·

A5 cells and

equipment shipped &c

Comm'l Sales during

May - 1910

31									
Cost of Commercial Bells Sold	535		17	6	60	19			
Finished bells Filled 1st Helper	149						10	7	2	57
116 Ac cells										
Finished bells Assembled	138						5	6	58	51
62 Ad										
Manufacturing Orders	90	E					10	6	9	06
1909	475.67									
1910	331.35									
1911	268.37									
1912	6.45									
Ac cell and										
equipment shipped &c										
Comm'l Sales during										
May-1911										
31										
Cost of Commercial Bells Sold	535		15	44	7	57				
Finished bells Filled 1st Helper	149						13	1	5	38
104 Ad cells										
Finished bells Assembled	138						14	7	0	16
170 Ad										
Manufacturing Orders	90	E					8	6	8	58
1909	455.17									
1910	347.11									
1911	69.60									
Ad cells and										
equipment shipped &c										
Comm'l Sales during										
May-1911										
31										
Cost of Commercial Bells Sold	535		8	0	0	7	81			
Finished bells Filled 1st Helper	149						6	7	0	9	77
431 Ac cells										
Finished bells Assembled	138						8	6	7	61
60 Ac cells										
Manufacturing Orders	90	E					4	3	0	43
1909	223.53									
1910	163.07									
1911	43.80									
60 cells and										
equipment shipped &c										
Comm'l Sales during										
May-1911										

31									
Cost of Commercial Bells Sold	535		4	39	4	50			
Finished bells Filled 1st Helper	149						2	3	4	56
170 Ag cells										
Manufacturing orders	90	E						1	4	1	94
1909	64.95									
1910	73.66									
Ag cells and										
equipment shipped &c										
Comm'l Sales during										
May-1911										
31										
Cost of W70 cells Sold	535			8	8	6	71			
Finished bells Filled W1 Hlp	133						2	7	1	53
167 W70 cells										
Finished bells Assembled	135							5	6	9	77
335 W70 cells										
Manufacturing orders	90	E							4	0	91
1909	.60									
1910	21.83									
1911	18.43									
W70 cells and										
equipment shipped &c										
Sales during May-1911										
31										
Cost of M8 cells Sold	550			1	3	1	37			
Finished bells Assembled M1 Hlp	136						1	7	9	58
100 M8 cells										
Manufacturing orders	90	E								1	79
1910	.13									
1911	1.66									
M8 cells shipped										
&c Sales during May										
1911										
Cost of Moon's Lamp Sold	550		4	8	3	6	71			
984 Lamps										
Finished bells Filled M1 Hlp	133						3	4	5	1	65
1894 M1 cell											
Manufacturing orders	90	E					3	3	5	0	06
1910											
Moon's Lamp											
shipped &c Sales during											
May-1911											

31							
Cost of Railroad Bells Sold	541		1587	16			
Finished Cells Filled 1st Class	149				1615	02	
7 do B+H cells							
Manufacturing order	90	E			77	21	
1909 7141.30							
1890 57.81							
B+H cells and							
equipment shipped &c							
R.R. Sales during May-1910							
31							
Cost of Railroad Bells Sold	541		146	60			
Finished Bells Filled 1st Class	149				179	47	
50 B+H cells							
Manufacturing order	90	E			17	13	
1909 11.00							
1890 6.13							
B+H cells and							
equipment shipped &c							
R.R. Sales during May-1910							
31							
Cost of Railroad Bells Sold	541		488	12			
Finished Bells Filled 1st Class	149				436	70	
108 B+H cells							
Manufacturing order	90	E			51	42	
1909 2344							
1890 17.98							
B+H cells and							
equipment shipped &c							
Sales during May-1910							
31							
Cost of Railroad Bells Sold	541		11	408			
Finished Bells Filled 1st Class	149				10	70	
19 B+H cells							
Manufacturing order	90	E			7	34	
1909 4.08							
1890 3.76							
B+H cells and							
equipment shipped &c							
R.R. Sales during							
May-1910							

31							
Cost of Railroad Bells Sold	541		421	32			
Finished Bells Filled 1st Class	149				416	39	
6 ad cells							
Manufacturing order	90	E			24	93	
1909 13.74							
1890 11.71							
Ad cells and equipment							
shipped &c R.R. Sales							
during May-1910							
31							
Cost of Railroad Bells Sold	541		89	91			
Finished Bells Filled 1st Class	149				141	62	
170 ad + cells							
Manufacturing order	90	E			57	48	
1909 30.63							
1890 26.85							
Ad + cells and							
equipment shipped &c							
R.R. Sales during May-1910							
31							
Cost of Railroad Bells Sold	541		50	53			
Finished Bells Filled 1st Class	149				48	09	
56 ad cells							
Manufacturing order	90	E			2	44	
1909 1.37							
1890 1.07							
Ad cells and							
equipment shipped &c							
R.R. Sales during May-1910							
31							
Cost of Railroad Bells	541		16	11	40		
Finished Bells Filled 1st Class	149				1	87	66
150 Ad + cells							
Manufacturing order	90	E			1	24	19
1909 8.59							
1890 6.56							
Ad + cells and							
equipment shipped &c							
R.R. Sales during May							
1910							

31					
Cost of Railroad Cells, Cells	501		66,120.01		
Finished Cells Filled 1st Class	108				6,099.19
475 C&H cells					
Manufacturing Order	90	E			51,285.81
1909 736.93,					
1910 785.89,					
1911 1,100,					
69 H cells and					
equipment shipped o/c					
R.R. Sales during May-1910					
31					
Cost of Railroad Cells, Cells	501		363.77		
Finished Cells Filled 1st Class	108				381.17
21 A&H cells					
Manufacturing Order	90	E			77.10
1909 9.70,					
1910 17.40,					
A&H cells and					
equipment shipped o/c					
R.R. Sales during May-1910					
31					
Cost of House Lighting Cells, Cells	507		79.30		
Finished Cells Filled 1st Class	108				71.61
26 B cells					
Manufacturing Order	90	E			7.70
1909 4.49,					
1910 3.21,					
B cells and					
equipment shipped					
31					
Cost of House Lighting Cells, Cells	507		410.96		
Finished Cells Filled 1st Class	108				367.69
142 B&H cells					
Manufacturing Order	90	E			43.25
1909 26.22,					
1910 17.03,					
B&H cells and					
equipment shipped o/c					
H.L. Sales during May-1910					

31					
Cost of House Lighting Cells, Cells	507		197,654		
Finished Cells Filled 1st Class	108				179,407
4,6 B&H cells					
Manufacturing Order	90	E			13,160
1909 8,720,					
1910 4,440,					
B&H cells and					
equipment shipped o/c					
H.L. Sales during May-1910					
31					
Cost of House Lighting Cells, Cells	507		564		
Finished Cells Filled 1st Class	108				561
18 C cells					
Manufacturing Order	90	E			07
1910					
B C cells and					
equipment shipped o/c					
H.L. Sales during May-1910					
31					
Cost of House Lighting Cells, Cells	507		194,613		
Finished Cells Filled 1st Class	108				187,461
312 B C cells					
Manufacturing Order	90	E			11,974
1909 6.56,					
1910 5.41,					
B C cells and					
equipment shipped o/c					
H.L. Sales during May-1910					
31					
Cost of House Lighting Cells, Cells	507		69,450		
Finished Cells Filled 1st Class	108				65,978
46 C&H cells					
Manufacturing Order	90	E			3,572
1909 19.57,					
1910 15.65,					
C&H cells and					
equipment shipped o/c					
H.L. Sales during May					
1910					

31							
Cost of Renewals - Commercial	347		18	77			
Finished bells Filled 1st class	118				12	13	
3181 cells							
Finished bells Filled 2nd class	97				6	06	
3181 cells							
Manufacturing Orders	91	E				03	
1890							
181 cells and							
equipment shipped to							
Commercial Renewal during							
May - 1910							
31							
Cost of Commercial Renewals	347		9 3	2	25		
Finished bells Filled 1st class	118				5 5	19	
80 ob cells							
Finished bells Filled 2nd class	97				3 4	6	05
97 ob cells							
Manufacturing Orders	91	E			31	00	
1809 1356 ,							
1890 1755 ,							
6ob cells shipped							
to Commercial Renewal Sales							
during May - 1910							
31							
Cost of Renewals - Commercial	347		20 4	4	97		
Finished bells Filled 1st class	149				18	17	40
189 ob cells							
Finished bells Filled 2nd class	97				14	3	30
97 ob cells							
Manufacturing Orders	91	E			84	01	
1809 50.44							
1890 33.57							
86 cells and							
equipment shipped to							
Commercial Renewal							
Sales during May							
1910.							

31							
Cost of Renewals - Commercial	347		13	56			
Finished bells Filled 2nd class	11				1	5	53
793 cells							
Manufacturing Orders	91	E				03	
1890							
86 cells and							
equipment shipped to							
Commercial Renewal Sales							
during May - 1910							
31							
Cost of Renewals Commercial	347		17	30			
Finished bells Filled 2nd class	99				17	77	
7990 cells							
Manufacturing Orders	91	E				03	
1890							
860 cells and							
equipment shipped to							
Commercial Renewal during							
May - 1910							
31							
Cost of Renewals - Railroad	348		6	78			
Finished bells Filled 2nd class	99				6	76	
108 # cell							
Manufacturing Orders	91	E				02	
1890							
08 # cells shipped							
to R.R. Renewal Sales							
during May - 1910							
31							
Finished bells Filled 1st class	149		5	3	71		
18 Bi cells							
	189	E			9	53	
Manufacturing Orders 680							
1809 793							
1890 550						62	79
Cost of Commercial bell cells							
Bi cells and							
equipment returned to							
Commercial Sales during							
May - 1910							

31									
Cost of Mine's Lamp Accessories	557			50	76				
Mine's Lamp Accessories	594						50	76	
Cost of Mine's Lamp Accessories shipped									
f/c Sales during May - 1910									
31									
Finished bells Filled 1st class	147			80	57				
70 Bd cells									
Manufacturing Order	89	E		3	73				
1909 1.94 "									
1890 1.79 "									
Cost of Commercial bells Sold 534							84	66	
Bd cells and									
equipment shipped f/c									
Comm'l Sales during									
May - 1910									
31									
Finished bells Filled 1st class	147			964	60				
139 Ad cells									
Manufacturing Order	89	E		47	68				
1909 26.76 "									
1890 21.16 "									
Cost of Commercial bells Sold 534							1017	07	
Ad cells and									
equipment returned f/c									
Comm'l Renewal during									
May - 1910									
31									
Finished bells Filled 1st class	147			156	00				
10 Ar cells									
Manufacturing Order	89	E		77	50				
1909 4.13 "									
1890 18.37 "									
Cost of Railroad bells Sold 541							708	55	
Ar cells and									
equipment returned f/c									
RR Sales during May - 1910									

31									
Finished bells Filled 2nd class	89			10	10				
5 Bd cells									
Manufacturing Order	89	E		1	53				
1909 1.11 "									
1890 .42 "									
Cost of Renewals Commercial 347							11	63	
Bd cells and									
equipment returned									
f/c Comm'l Renewal									
during May - 1910									
31									
Finished bells Filled 2nd class	89			3	57				
1 Ad cell									
Manufacturing Order	89	E			01				
1890									
Cost of Renewals Commercial 347								3	58
Ad cell returned									
f/c Comm'l Renewal									
during May - 1910									
31									
Finished bells Filled 2nd class	89			15	97				
3 Ar cells									
Manufacturing Order	89	E			07				
1890									
Cost of Renewals Commercial 347								15	94
Ar cells returned									
f/c Comm'l Renewal									
during May - 1910									
31									
Finished bells Filled 2nd class	89			10	67				
1 Ar cells									
Manufacturing Order	89	E			01				
1890									
Cost of Renewals Comm'l 347								10	63
Ar cells returned									
f/c Comm'l Renewal									
Sales during May - 1910									

31									
Finished bells Filled Mstaff	133				5 18				
4 Mt cell									
Manufacturing orders	99	E			5 00				
1890									
Cost of Mineral Lamp Poles	5 57						10 22		
Mineral Lamp									
returned c/c Poles during									
May - 1910									
31									
Cost of Parts Poles	360			3 15 0 90					
Manufacturing orders	91	E					3 06 5 12		
1897 167.79									
1890 80.80									
5801 70 97.53									
~~[illegible]~~									
on account of 1899									
Bell hoisting & Fin'l cell Dept	503	E					26 31		
33-3									
Reserve for Factory Expenses	499						39 68		
Reserve for General Expenses	300						1 98 84		
							3 15 0 90		
31 Cost of Parts Shipped									
c/c Poles during May - 1910									
31									
Shipping Expenses	341	E			17 76				
45-7									
Manufacturing orders	91	E					17 76		
1890 7.76									
5801 10.00									
Cost of replacing									
material spoiled or broken									
in transit									
31									
Service Expenses	409	E			1 29				
70-3									
Manufacturing orders	91	E					1 79		
1897 1.39									
1890 .40									
Bell hoisting & Fin'l cell Dept	503	E					50		
33-3									
Material drawn									
by Service Dept for									
use during May - 1910									

31									
Finished Goods	400			19 6 75					
Finished bells Filled 1st class	125						10 00		
10 Pct cell									
Finished cells Filled 7th class	117						10 80		
9 Pct cell 4.00									
1 Qtt " 6.76									
Finished cells Filled Mstaff	133						73 37		
18 Mt cell									
Manufacturing orders	91	E					1 71 44		
1897 31.17									
1890 89.57									
5801 .55									
Bell hoisting & Fin'l cell Dept	503	E					75		
33-3									
Material furnished									
Grates to customers during									
May - 1910									
31									
Reserve for Bad Debts	311			20 5 60					
Finished bells Filled 3rd class	96						20 5 79		
1 Pct cell 3.87									
19 Qtt " 201.77									
Manufacturing orders	91	E					31		
1890									
allowances									
made to customers									
during May - 1910									
31									
Manufacturing orders	99	E	36 7 77						
4 3 7d									
Manufacturing orders	91	E					36 7 79		
1897 5.98									
1890 118.77									
5801 240.94									
Cell hoisting & Fin'l cell Dept	503	E					2 48		
Material drawn									
by Chicago Repair Dept									
during May - 1910									

31								
Operation of Trucks	373			48	70			
35-d								
Manufacturing Orders	91	E				48	70	
4360								
Cost of repairing								
patterns in company's								
trucks during May - 1910								
31								
Profit & Loss	317			5	7	70		
Finished Bells Filled 1st Class	18						486	30
30 Old Bells								
Manufacturing Orders	91	E					17	60
1890 5.60								
1901 12.00								
Material & Supplies	26						3	85
Value of 30 Old								
Bells shipped quoted to								
Mfg Foot Kowden								
England								
31								
Factory Expense	367	E		1	05			
125								
Manufacturing Orders	91	E					1	05
1890								
Repairs 1 Bell								
Bell - Inspector during								
May - 1910								
31								
Manufacturing Orders	89	E		10	1	87		
1807								
1890	3.17							
1901	43.94							
	49.83							
Cost of Parts Sold	361						10	1 87
Cost of parts								
returned to Sales								
during May - 1910								

31								
Cost of Filling outside Sold	361			35	8	56		
Manufacturing Orders	91	E					35	8 56
1894								
Cost of Filling								
outside shipped to date								
during May - 1910								
31								
Cost of Parts Sold	361			7	4	70		
Manufacturing Orders	91	E					7	4 70
5 - 19 - 70								
additions and								
repairs made during								
May - 1910								
31								
Factory Expense	366			3	4	9	62	
125-1								
Shipping Expense	391			3	4	9	62	
125-11								
Operation of Trucks	373						69	9 25
To distribute								
proportionately over the								
above four accounts the								
cost of operating trucks								
during May - 1910								
31								
Cost of Commercial Bells Sold	505			31	1	26		
Finished Bells Filled 1st Class	18						29	9 53
30 Old Bells								
Manufacturing Orders	91	E					1	6 73
1807 10.50								
1890 5.35								
16.11 Bells and								
equipment shipped to								
Commercial Sales during May - 1910								

May - 1910

	31									
	Dept of Commerce Bell Rolls	535		170	13					
	Dept of Railroads Bell Rolls	541		68	89					
	Dept of Power Engineering Bell Rolls	549		75	37					
	Dept of Revenue Commercial	557		72	36					
	Dept of Revenue Railroads	558			79					
				386	70					
	Pay Roll Assembly Expense	368					270	66		
	Dept Printing & Stationery Bell Dept	503					516	09		
							786	75		

Edison Storage Battery Company Records
Journal #4 (1915-1917)

This journal covers the period June 1915-January 1917. Chronological entries provide information about transactions posted to accounts recorded in the general ledgers. The label on the front cover is stamped "E.S.B.Co. Journal 4" and is marked "1915-1921." Similar information appears on the spine. The book contains 605 numbered pages.

[REDUCTION RATIO = 16:1]

June - 1910

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June - 1910

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June - 1910

	30												
Manufacturing order		91	G.		210	84							
5548													
Manufacturing order		91	G.					209	04				
1890	7-19												
5801	206.80												
Cell Lasting - Iron Cell Dept		503	G.					1	80				
33-3													
Material used													
in overhauling batteries													
at N.J. during May 1910													
30													
Manufacturing order		91	G.		140	38							
5548													
Manufacturing order		91	G.					137	68				
1807	135.98												
5801	1.50												
Cell Lasting - Iron Cell Dept		503	G.					2	80				
33-3													
Material used													
overhauling batteries													
at N.J. during June - 1910													
30													
Service Expense		608	G.		5	00							
70-1													
Plant - Equipment		50						5	00				
(General Ledger only)													
To correct factory													
expenses 15-1-97 in													
acct of G. April 1910													
30													
Manufacturing order		91	G.		5	31							
4760													
Finished Cells Filled 2nd class		97						5	31				
1 doz cells													
Factory charge this													
amt cost of 1 doz													
scrapped as RR 10151R													
replaced on RD 2811C													

June - 1910

	30												
Cost of Renewals Commercial		348			60	10							
26 cells													
Manufacturing order		91	G.							59	88		
4760													
Factory Expense		767	G.								77		
17-1													
Repairs necessary													
to determine class of 5													
cells returned by forwarding													
Memo Rec'd on RR 10095R													
Replaced on RD 1803C													
N.J. - Date Forwarded 15-1-97													
30													
Finished Cells Filled 2nd class		97			127	38							
24 cells													
Cost of Renewals Commercial		348								57	48		
24 cells													
Manufacturing order		91	G.							67	60		
4760													
Factory Expense		767	G.								66		
17-1													
To credit Cost of													
Renewals - Commercial with													
value of 24 cells returned													
less cost of preparation													
60 cells battery returned													
by Inspector Iris Rabbitt													
on RR 10151R. Replaced													
on RD 7981C - Invoice													
15-1-97													

30

Finished Cells Filled 2nd class	97	•		185	76			
3784 cells								
Cost of Renewals - Commercial	349	•					1785	10
66 cells								
Manufacturing Orders	97	E.					57	38
4760								
Factory Expenses	267	E.						78
1915								
To credit Cost of Renewals - Commercial with value of 3784 cells recovered less cost of repairs and to cells & battery returned on RR 100 to R by Robert Bain for Replaced on R.O. 11092 - 3/26/15 - Ins. 11-3-755								
30								
Manufacturing Orders #4905	x	E.		37	96			
Manufacturing Orders 2405	x	E.					37	96
To charge the Repair with value of 966 Pots returned by Jobbers Calculated on 4% of N. The pots used in repairs of old pots returned by customers								
30								
Surplus A/c								
Sales of Commercial Cells	171	•		357	00			
	546	•					357	00
By 37.00								
Cd 370.00								
To correct surplus entries made on J 518 - 3/31/15								

30

Cost of Commercial Cells Sold	535	•				775	57	
By 5717								
Cd 4848.10								
Manufacturing Orders	97	E.						775 57
1872								
Cost of 4 Bro-de Ot Home Metal Poles shipped to Holes during March. 311 offset as Cost entries in J. this journal								
30								
Finished Cells Filled 2nd class	97	•				41	60	
1784 cells								
Reserve for Bad Debts	311	•				41	60	
Finished Cells Filled 1st class	185	•						83 78
1784 cells								
To charge Reserve for Bad Debts with difference in value of 1784 1st class - 1784 2nd class cells. 1st class cells shipped to replace 2nd class cells returned Ac/cs - Dr. Brown to Edwin A B Cuffy to May - 1915								
30								
Cost of Renewals Commercial	349	•				31	75	
66 cells								
Finished Cells Filled 1st class	185	•						31 75
66 cells								
To correct of 66 cells on J 553 - 3/31/15 surplus 2784 cells @ 55¢ 1530 Finished 2784 " " 60¢ 1670								

June - 1910

30												
Cost of commercial Bell Cells			535			7 0	95					
Finished bells Filled 1st class			148							6	7	95
72 D3 cells											7	80
Manufacturing orders			94	6								
1909	1.43											
1910	3.37											
D3 cells and equipment shipped to Comm'l Sales during June - 1910												
30												
Cost of commercial Bell Cells			535			7 1 6	73					
Finished bells Filled 1st class			148							7	0	7 1
6 F3 cells												
Manufacturing orders			94	6							1	4 59
1909	8.38											
1910	6.21											
F3 cells and equipment shipped to Comm'l Sales during June - 1910												
30												
Cost of commercial Bell Cells			535			4 8 1	73					
Finished bells Filled 1st class			148							4	6	0 10
6 H3 cells												
Manufacturing orders			94	6							7	1 18
1909	10.87											
1910	10.31											
H3 cells and equipment shipped to Comm'l Sales during June - 1910												
30												
Cost of commercial bell Cells			535			3 9 0 0	73					
Finished bells Filled 1st class			148							3	4 1 6	3d
11 J1 & B1 cells												
Manufacturing orders			94	6							4 8	4 39
1909	2 4 7	27										
1908	1 7 5	47										
1907	2 0 3	22										
	7 3	69										
B1 cells and equipment shipped to Comm'l Sales during June 1910												

June - 1910

30												
Cost of commercial Bell Cells			535			9 7 7	71					
Finished bells Filled 1st class			148								8 3 1	97
31 X1 & X1 H cells												
Manufacturing orders			94	6							9 5	37
1909	17.77											
1910	38.10											
X1 & H cells and equipment shipped to Comm'l Sales during June - 1910												
30												
Cost of commercial Bell Cells			535			4 9 4 5	15					
Finished bells Filled 1st class			148							4	4 9 5	61
1117 Cel												
Manufacturing orders			94	6							4 4 8	54
1909	202.70											
1910	191.70											
1908	27.79											
1907	8.70											
H cells and equipment shipped to Comm'l Sales during June - 1910												
30												
Cost of commercial bell Cells			535			2 0 0 0	71					
Finished bells Filled 1st class			148							1	4 6 0	84
343 A1 H cells												
Manufacturing orders			94	6							5 5 9	37
1909	2 7 3.3											
1910	4 1 6.3											
1908	98											
1907	18											
A1 H cells and equipment shipped to Comm'l Sales during June - 1910												

June - 1910

| | | |

June - 1911

30

Finished Bell Fittings - 1st class — 149 — 107 656 91

Finished Bell Assembled — 118 — 96 613 03

Manufacturing order — 97 E — 50 040 32

5801

Factory Expense — 969 E — 1 003 51

15-3

A.B. Jeffs Sufs cells

forward during June - 1911

	Sufs	Bells	Electric	Burned	Total
1834	Gd	11 997 17	531 58	111 34	12 640 39
719	Gdd	1 657 00	81 03	13 79	1 751 31
300	Ad	2 360 39	108 00	27 65	2 496 04
1966	Ad	18 049 56	884 35	191 49	19 085 40
280	Ad	2 627 15	156 50	39 77	2 796 67
1189	Ad	14 411 86	689 67	157 33	15 260 85
2600	Gdd	31 864 13	1 296 00	268 46	34 133 59
700	Ad	7 455 39	186 00	35 55	7 676 94
280	Ad	4 973 13	24 36	56 50	5 073 99
450	Bdd	8 925	60 00	36 47	9 021 47
350	Bd	1 311 33	59 50	10 61	1 381 34
105	Bdd	3 986	23 10	3 11	4 012 11
160	Bc	2 115	33 60	5 77	2 154 37
285	Bdd	1 739 90	99 75	10 63	1 850 28
65	Bd	424 71	14 95	2 66	442 32
65	Bd	600 07	20 15	3 99	624 21
		96 613 03	5 040 34	1 003 51	102 656 91

30

Cost of Commercial Bell Sales — 535 — 4 930 61

Finished Bell Fittings 1st class — 118 — 87 587 69

1791 Gd cells

Manufacturing order — 97 E — 5 118 67

1809 — 2 449 88

1810 — 2 368 80

2403 — 17 39

1907 — 4 94

Gd cells and

equipment shipped &c

Comm'l Sales during

June - 1911

June - 1911

30

Cost of Commercial Bell Sales — 535 — 4 150 67

Finished Bell Fittings 1st class — 118 — 3 962 06

850 Ad cells

Manufacturing order — 97 E — 188 56

1809 — 100 75

1810 — 87 81

Ad cells and equipment shipped to Comm'l Sales during June - 1911

30

Cost of Commercial Bell Sales — 535 — 18 090 72

Finished Bell Fittings 1st class — 118 — 16 211 16

1678 Ad cells

Finished Bell Assembled — 118 — 93 633

107 Ad cells

Manufacturing order — 97 E — 94 72

1809 — 539 50

1810 — 369 71

2403 — 14 70

5801 — 43 86

1907 — 2 07

Ad cells and

equipment shipped &c

Comm'l Sales during June - 1911

30

Cost of Commercial Bell Sales — 535 — 190 94

Finished Bell Fittings 1st class — 118 — 179 63

18 Ad cells

Manufacturing order — 97 E — 11 31

1809 — 7 70

1810 — 3 61

Ad cells and

equipment shipped &c

Comm'l Sales during June

1911

June – 1910

| | | |

30									
Cost of Railroad bells Sold	580	.		1702	79				
Finished bells Filled 1st class	168	.					1030	37	
46 B11 cells									
Manufacturing order	97	6					173	47	
1909 173.70									
1890 50.77									
B11 cells and									
equipment shipped &c									
RR Sales during June-1910									
30									
Cost of Railroad bells Sold	581	.		785	77				
Finished bells Filled 1st class	168	.					745	31	
97 B14 cells									
Manufacturing order	97	6					39	96	
1909 25.58									
1890 14.38									
B14 cells and									
equipment shipped &c									
RR Sales during June									
1910									
Cost of Railroad bells Sold	581	.		317	75				
Finished bells Filled 1st class	168	.					794	00	
73 B1 cell									
Manufacturing order	97	6					23	75	
1909 13.54									
1890 10.21									
B1 cells and									
equipment shipped &c									
RR Sales during June-1910									
30									
Cost of Railroad bells Sold	581	.		404	57				
Finished bells Filled 1st class	168	.					378	06	
90 B14 cells									
Manufacturing order	97	6					26	46	
1909 16.17									
1890 10.29									
B14 cells and									
equipment shipped &c									
RR Sales during June-1910									

30									
Cost of Railroad bells Sold	581	.		46	75	6			
Finished bells Filled 1st class	168	.					43	58	
63 A4 cell									
Manufacturing order	97	6					26	98	
1909 15.57									
1890 11.41									
A4 cells and									
equipment shipped &c									
RR Sales during June									
1910									
30									
Cost of Railroad bells Sold	581	.		222	81				
Finished bells Filled 1st class	168	.					700	42	
79 A4 & A4 cells									
Manufacturing order	97	6					18	40	
1909 10.31									
1890 8.09									
A4 & cells and									
equipment shipped &c									
RR Sales during June-1910									
30									
Cost of Railroad bells Sold	581	.		72	09				
Finished bells Filled 1st class	168	.					67	63	
72 A1 cell									
Manufacturing order	97	6					2	46	
1909 1.37									
1890 1.09									
A1 cells and									
equipment shipped &c									
RR Sales during June-1910									
30									
Cost of Railroad bells Sold	581	.		1063	35				
Finished bells Filled 1st class	168	.					997	95	
110 A4 cells									
Manufacturing order	97	6					65	43	
1909 27.90									
1890 37.53									
A4 cells and									
equipment shipped &c									
RR Sales during June-1910									

| | | |

June - 1910

Cost of Commercial Renewal	349	•							
Finished belt Fillet 1st class	148	•		1930	97		1	690	68
195 lb. cell									
Finished belt Fillet 2nd class	97	•						180	45
40 lb. cell									
Manufacturing order	97	6						59	84
1909	4.49	•							
1910	17.35	•							
61 cell shipped									
4/6 Comm'l Renewal Sales									
during June - 1910									
30									
Cost of Renewal - Commercial	349			1369	55				
Finished belt Fillet 1st class	148						1	772	89
100 lb. cell									
Finished belt Fillet 2nd class	97	•						93	83
50 lb. cell									
Manufacturing Order	97	6						61	83
1909	39.10	•							
1910	22.73	•							
62 cell shipped to									
Comm'l Renewal during									
June - 1910									
30									
Cost of Renewal - Commercial	349	•			8.66				
Finished belt Fillet 2nd class	97	•						8	66
100 lb. cell									
Manufacturing order	97	6	•						07
1910									
100 cell shipped									
4/6 Comm'l Renewal Sales									
during June - 1910									
30									
Cost of Renewal Railroad	348				1.75				
Finished belt Fillet 2nd class	97	•						1	75
1 lb. cell									
1 lb. cell shipped									
4/6 Comm'l Renewal Sales									
during June - 1910									

June - 1910

30									
Cost of Renewal - Railroad	348	•			6.76				
Finished belt Fillet 2nd class	97	•						6	76
148 lb. cell									
148 lb. cell shipped									
4/6 Sales during June - 1910									
30									
Research Dept. Expense	382	E			7.48				
75-7									
Manufacturing order	97	E	•					7	48
1910									
Parts furnished									
Laboratory for Experimental									
Work									
30									
Manufacturing order	X	E	•		1.57				
4/6									
Manufacturing order	X	E						1	57
1909	1.11	•							
1910	.46	•							
Parts drawn									
for repairs work by Repair									
Dept. during June - 1910									
30									
Shipping Expense	391	E			75.40				
45-7									
Manufacturing order	97	E						75	40
1909	1.28	•							
1910	1.97	•							
1901	72.15	•							
Cost of replacing									
parts spoiled in testing									
in transit									
30									
Barrels Expense	408	E			9.59				
72-3									
Manufacturing order	97	E						9	59
1909	.18	•							
1910	9.13	•							
1901	.28	•							
Material drawn									
by Barrel Dept. during									
June - 1910									

June - 1911

	30						
Full Goods		400	•	107 78			
	Finished belts Filled 1st class	118	•			16 11	
	4 Pl cells						
	Finished belts Filled 3rd class	97	•			24 37	
	5 Pl cells 10 10						
	4 Pl " 14 27						
	Finished belts Filled M Ship	133	•			28 38	
	7 M cells						
	Manufacturing order	94	E			38 97	
	1890						
	Material furnished						
	parts customers during						
	June - 1911						
	30						
Factory Repairs 1118		147	E	48 51			
	Finished belts Filled M Ship	133	•			7 55	
	7 M cells						
	Belt heating & Fin cell Dept	503	E			10	
	33-3						
	Manufacturing order	94	E			46 33	
	1897 37.44		•				
	1890 27		•				
	4160 8.66		•				
	5801 .08		•				
	Cost of replacing						
	and refacing cells and						
	parts during June - 1911						
	30						
Manufacturing Order 4907		X	E	7 8 50			
	Manufacturing order	X	E			78 80	
	4370						
	Old Belts returned						
	by Chicago Repair Station						
	during June - 1911						

June - 1911

	30						
Manufacturing Order		94	E	180 07			
1897	31.16		•				
1890	132.27		•				
5801	30.54		•				
Belt heating & Finished belt Dept		503	E		10		
33-3							
Cost of Parts Sold		3[illegible]	•			180 17	
Cost of parts							
returned to Sales during							
June - 1911							
30							
Manufacturing Order		94	E	317 03			
4370							
Finished belts Filled 3rd class		97	•			26 54	
5 Pl cells							
Manufacturing order		94	E			290 49	
1897	108.1		•				
1890	160.79		•				
5801	138.59		•				
Material drawn							
by Chicago Repair Dept							
during June - 1911							
30							
Manufacturing order		94	E	3 03			
4370							
Belt heating & Fin cell Dept		503	E			3 03	
33-3							
Belt returned by							
Chicago Repair Station							
during June - 1911							
30							
Finished belts Filled 1st class		147	•	38 79			
13 Pl cells							
Manufacturing order		91	E	5 79			
1897	2.99		•				
1890	2.80		•				
Cost of Commercial belts Filled		515	•			46 58	
8 Pl cells and							
equipment returned to							
Central Sales during							
June - 1911							

June - 1910

30									
Finished bell Filled 1st class	149	•		88	60				
77 Bd cell									
Manufacturing order	91	E		6	79				
1909 4.37	..								
1890 2.42	..								
Cost of Commercial bell Rolls	535	•					95	39	
Bd cell and									
equipment returned to									
Comm'l Rolls during June									
1910									
30									
Finished bell Filled 1st class	149	•		34	57				
5 Bd cell									
Manufacturing order	91	E			81				
1909 .78	..								
1890 .03	..								
Cost of Commercial bell Rolls	535	•					35	38	
Bd cells returned									
to Comm'l Rolls during									
June - 1910									
30									
Finished bells Filled 1st class	149	•		598	98				
6 Bl cell									
Manufacturing order	91	E		77	79				
1909 1441	..								
1890 7.58	..								
Cost of Commercial bell Rolls	535	•					671	27	
Bl cells returned									
to Comm'l Rolls during									
June - 1910									
30									
Finished bell Filled 1st class	149	•		1365	68				
100 Br cell									
Manufacturing order	91	E		85	54				
1909 66.50	..								
1890 19.04	..								
Cost of Commercial bell Rolls	535	•					1951	70	
Br cells and									
equipment shipped to									
Comm'l Rolls during									
June - 1910									

June - 1910

30									
Finished bell Filled 1st class	149	•		30	37				
6 Jc cell									
Manufacturing order	91	E		2	24				
1909 1.23	..								
1890 .01	..								
Cost of Commercial bell Rolls	535	•					32	56	
Jc cell returned to									
Comm'l Rolls during June									
1910									
Finished bell Filled 1st class	149	•		96	66				
7 Bd cell									
Manufacturing order	91	E		11	88				
1909 6.66	..								
1890 5.24	..								
Cost of Railroad bell Rolls	511	•					103	56	
Bd cell returned									
to RR Rolls during									
June - 1910									
30									
Finished bell Filled 1st class	91	•		12	27				
4 Bd cell									
Manufacturing order	91	E			03				
1890									
Cost of Renewals - Commercial	349	•					12	30	
Bd cell returned									
to Comm'l Renewal Rolls									
during June - 1910									
30									
Finished bell Filled 1st class	149	•		90	96				
18 Jc cell									
Manufacturing order	91	E		5	23				
1909 3.23	..								
1890 2.00	..								
Cost of Renewals - Commercial	349	•					96	19	
Jc cell and									
equipment returned to									
Comm'l Renewal Rolls									
during June - 1910									

June – 1914

| | | |

30												
Mfg order	91	E			8	99						
1809												
Cost of Commercial Bell Bells	535								8	99		
49 cells												
To correct entries												
of bad entries June - 1911												
30												
Cost of Commercial Bell Bells	535					10						
100 cells												
Manufacturing Order	94	E							10			
1810												
To correct												
addition of Cost entry												
June - 1911												
30												
Cost of Pole Bolts	361					9	01					
Bell Boxing & Jewel Cell Bolt	503	E							9	01		
1813												
To correct addition												
of bad entry June - 1911												
30												
Accounts Receivable	361				30	00						
Accounts Receivable, Consignment	171								30	00		
To correct posting												
of bad debt - 6-17 Analysis												
of Sales June - 1911												
30												
Sales of Music Lamp Accessories	513				75	00						
Drafters	171								75	00		
To credit Drafters	1											
account Sales of 9												
Music Lamp Sundries												
sold during June - 1911												
30												
Factory Expense	487	E		7	11	14						
25												
Shipping Expense	391	E		7	11	14						
1811												
Operation of Trucks	393							47	8	28		
To distribute												
proportionately cost of												
operating trucks during												
June - 1911												

30												
Cost of Commercial Bell Bells	535				56	37	44					
Cost of Railroad Bell Bells	561				87	97						
Cost of Home Lighting Cell Bells	548				71	63						
Cost of Renewal Connection	547				34	37						
Cost of Renewal Home Lighting	358				10	03						
					71	1	37					
Battery Assembling Expenses	365								75	7	76	
Bell Boxing & Jewel Cell Bolt	503	E							46	3	63	
									71	1	37	
To distribute on												
and the equivalent basis												
cost of assembling batteries												
and crating cells												
30												
Drafters	170				39	57						
Sales of Commercial Bells	559								39	57		
7-8 gal cells												
To charge Drafters												
the small Bal of 7-8 gal cells												
returned in June - 1911												
This entry to be reversed												
July - 1911												

31													
Interest on Funded Debt		784		7500	00								
Interest on Funded Debt accrued and not due		784						7500	00				
To charge Interest on Funded Debt to such interest accruing on outstanding bonds of the company													
31													
Insurance		798		650	00								
Insurance Unexpired		194						650	00				
To charge Insurance to such insurance expiring during July - 1910													
31													
Sales		788		683	15								
Sales Accrued		750						683	15				
To charge Sales to such sales accruing during July - 1910													
31													
Employers Liability Insurance Accrued		135		400	00								
Employers Liability Insurance		109						400	00				
To charge Employers Liability Insurance Accrued to such premiums falling due - in July - 1910													
31													
Profit & Loss		313		1000	00								
Reserve for Bad Debts etc.		311						1000	00				
To credit Reserve for Bad Debts to such $1000.00 to take care of estimated losses during July - 1910													

31													
Depreciation of Plant & Equipment		377		8763	66								
Reserve for Depreciation of Plant & Equipment		318						8763	66				
To charge Depreciation of Plant & Equipment to with 1% of the total value of Plant & Equipment as shown on balance sheet of June 30 - 1910													
Patterns & Drawings	75000 00												
Machinery & Factory Equipment	77466 13												
Equipment outside	17388 00												
" Leased	6700 00												
" Salesmen's Equipment	1653 00												
" Exhibits	367 13												
Office Furniture & Fixtures	11700 50												
" " outside	1278 11												
Motor Accommodations	961 40												
	876366 25												
31													
Interest on Funded Debt accrued and not due		784		15000	00								
Matured Interest on Funded Debt		738						15000	00				
To charge Interest on Funded Debt accrued and not due to such matured interest on Funded Debt accrued for six (6) months ended June 30 - 1910, on outstanding bonds of the company													
31													
Profit & Loss		313		18	03								
Finished Cell Filled 2nd class		97		11	04								
Acid cells													
Finished Cell Filled 1st class		159									22	07	
Acid cells													
Depreciation from 1st to 2nd class on Acid cell returns by Commercial Trust Co.													
Acc. Credit 6 - 31st													

July - 1910

| | | |

31				
Cost of Motor Lamps Complete	55 4		51 7 78	
Manufacturing order	93	6		51 7 78
1870				
To correct pricing of 75 cells - at 1.133 Motor Lamps. Part of 1.133 credited in error to Grand - requested that during June - 1911				
31				
Cost of Pat Bell Cells	55 0		3 17	
Manufacturing order	94	6		3 17
1870				
To correct pricing of 75 cells shipped during June - 1911				
31				
Edison Phono Works Production Control	138		7 70	
P.O. 11007				
Manufacturing order	94	6		7 70
5337				
To correct distribution of E.P.A.Co. Trucks of Phono Pay Roll of May 26 - 1911				
31				
Factory Expense	54	6	7 07	
4-A				
Manufacturing order	94	6		7 07
4907				
To charge To 4-A with 4 doz. of assorted colors. This solution contains composition wheelwrench is used for use in cells. To be used for cleaning purposes in Factory Dept.				

31				
Cost of Commercial Bell Cells	595		176 87	
65 cells				
Manufacturing order	94	6		176 87
1807				
To correct pricing of 10 cells as sample in dealers trays - in Cost of Cells for May 1911				
31				
Factory Expense	54	6	9 60	
11-7				
Advertising Expense	396	6	710 38	
50-13				
Service Expense	408	6	119 84	
70-10	55 54			
70-11	48 97			
70-71	15 33			
Manufacturing order	97	6	4 100 00	
4786				
Selling Expense	397	6		140 38
40-10	77 43			
40-11	119 75			
Service Expense	408	6		184 90
70-1	114 90			
70-11	70 00			
Manufacturing order	94	6		55 54
4934				
Above entry covers Office Pay Roll transfer for month of June - 1911				
31				
Profit - Loss	343		8 39	
Manufacturing order	94	6		8 39
4786				
Cost of repairing and putting into saleable condition 75 Pr cells returned by Federal Rapid Co for credit on P.O. 10676R				

| | | |

July - 1910

31

Cost of Commercial Cells Sold	535		11,694.64		
Finished Cells Filled 1st class	149			10,76.39	
348 B cells					
Manufacturing Order	98			1,13.30	
1909	26.89				
1910	78.91				
1908	9.11				
1907					
B cells and					
equipment shipped &c					
Comm'l Sales during					
July - 1910					

31

Cost of Commercial Cells Sold	535		7,878.37		
Finished Cells Filled 1st class	149			7,089.17	
571 B cells					
Finished Cells Assembled	178			1,337.45	
170 B cells					
Manufacturing Order	98			301.73	
1909	137.19				
1910	121.50				
1908	21.55				
1907	20.60				
1906					
B cells and					
equipment shipped &c					
Comm'l Sales during					
July - 1910					

31

Cost of Commercial Cells Sold	535		7,561.00		
Finished Cells Filled 1st class	149			6,753.91	
1603 B # cells					
Manufacturing Order	98			491.13	
1909	279.71				
1910	211.42				
B # cells and					
equipment shipped &c					
comm'l Sales during					
July - 1910					

July - 1910

31

Cost of Commercial Cells Sold	535		7,939.06		
Finished Cells Filled 1st class	149			10,761.75	
798 B cells					
Finished Cells Assembled	178			1,061.95	
210 B cells					
Manufacturing Order	98			255.24	
1909	11.57				
1910	89.24				
1908	50.60				
B cells and equipment shipped &c Comm'l Sales during July - 1910					

31

Cost of Commercial Cells Sold	535		1,8,170		
Finished Cells Filled 1st class	149			1,6,9.97	
30 B # cells					
Manufacturing Order	98			11.73	
1909	65				
1910	55				
B # cells and					
equipment shipped &c					
Comm'l Sales during					
July - 1910					

31

Cost of Commercial Cells Sold	535		3,771.17		
Finished Cells Filled 1st class	149			2,541.57	
6603 cells					
Manufacturing Order	98			7.60	
1909	10.96				
1910	11.64				
93 cells and					
equipment shipped &c					
Comm'l Sales during July					
1910					

July - 1910

31				
Cost of Commercial bells Sold	535.	11 38 6 79		
Finished bells Filled 1st class	149		10 774 67	
16 70 06 cells				
Manufacturing Orders	96		611 67	
1909	314 87			
1910	275 55			
1905	79 37			
1901	5 [illegible]			
06 cells and equipment shipped the Comm'l Sales during July - 1910				
31				
Cost of Commercial bells Sold	535.	57 00		
Finished bells Filled 1st class	149		149 31	
7 06 11 cells				
Manufacturing orders	96		270	
1909 140.				
1910 130.				
06 11 cells and equipment shipped the Comm'l Sales during July - 1910				
31				
Cost of Commercial bells Sold	535.	3267 93		
Finished bells Filled 1st class	149		165 7 48	
206 05 cells				
Finished bells Assembled	178.		461 11	
60 05 cells				
Manufacturing Orders	96		164 31	
1909	87.37			
1910	51.87			
1905	11.19			
1901	21.60			
1901	[illegible]			
05 cells and equipment shipped the Comm'l Sales during July - 1910				

July - 1910

31				
Cost of Commercial bells Sold	535.	27 6 93 60		
Finished bells Filled 1st class	149		70 589 49	
2707 06 cells				
Finished bells Assembled	178.		10 79 87	
170 06 cells				
Manufacturing orders	96		106 47	
1909	54 79			
1910	43 51			
1905	47 59			
1901	5 60			
1901	17 [illegible]			
06 cells and equipment shipped the Comm'l Sales during July - 1910				
31				
Cost of Commercial bells Sold	536.	56 48 70		
Finished bells Filled 1st class	149.		538 0 37	
400 06 cells				
Manufacturing orders	96		367 58	
1909	174 33			
1910	170 87			
1905	19 70			
1901	5 37			
06 cells and equipment shipped the Comm'l Sales during July - 1910				
31				
Cost of Commercial bells Sold	536.	164 7 08		
Finished bells Filled 1st class	149.		1 548 08	
170 06 11 cells				
Manufacturing orders	96		98 00	
1905	10 00			
1909	41 38			
1910	50 62			
06 11 cells and equipment shipped the Comm'l Sales during July - 1910				

July - 1911

31									
Cost of Commercial Bottle Cells	581			70589	71				
Finished Bottle Filled Holders	189						1987	92	
198 Bio cells									
Manufacturing Order	9d	6					11	1	78
1899 60.00									
1890 50.00									
1899 [illegible]									
1890 [illegible]									
Bio cells and									
equipment shipped to									
Commercial Sales during									
July - 1911									
31									
Cost of Commercial Bottle Cells	581			70	47				
Finished Bottle Filled Holders	189						18	50	
18 Bio cells									
Manufacturing Order	9d	6					1	85	
1899 1.00									
1890 .85									
Bio cells and									
equipment shipped to Comm									
Sales during July - 1911									
31									
Cost of Mazda Lamp Cells	554			18855	65				
Finished Bottle Filled Mazda	139						807	14	
960 M3 cells									
Manufacturing Order	9d	6					1083	50	
1899 —									
1890 1083.50									
M3 cells and									
equipment shipped to									
Sales during July - 1911									
31									
Cost of M70 cells Cells	593			18	17				
Finished Bottle Filled M70 Cells	139						1	05	
8 M70 cells									
Manufacturing Order	9d	6						8	01
1890									
M70 cells and									
equipment shipped to									
Sales during July - 1911									

July - 1911

31									
Cost of Railroad Bottle Cells	581			18755	55				
Finished Bottle Filled 1st class	189						15	69	47
780 B11 cells									
Manufacturing Order	9d	6					30	7	13
1899 188.10									
1890 119.03									
B11 cells and equip-									
ment shipped to R.R. Sales									
during July - 1911									
31									
Cost of Railroad Bottle Cells	581			73	91				
Finished Bottle Filled Holders	189							65	60
77 B7 cells									
Manufacturing Order	9d	6						1	37
1899 5.00									
1890 3.37									
B7 cells and equip-									
ment shipped to RR									
Sales during July - 1911									
31									
Cost of Railroad Bottle Cells	581			7466	90				
Finished Bottle Filled Holders	189						639	9d	
960 B7x cells									
Manufacturing Order	9d	6					10	6	96
1899 79.41									
1890 27.55									
B7x cells and equip-									
ment shipped to R.R. Sales									
during July - 1911									
31									
Cost of Railroad Bottle Cells	581			10681	08				
Finished Bottle Filled Holders	189						95	9	27
758 B1 cells									
Manufacturing Order	9d	6					10	1	81
1899 68.27									
1890 33.54									
B1 cells and equip-									
ment shipped to Comm									
Sales during July - 1911									

July - 1910

31													
Cost of Railroad Bells Sold			rdl	.			249	10	.				
Finished Bells Filled 1st class			ind	.							277	21	
66 B&H cells													
Manufacturing order			gd	½							211	89	
1909	1735	.											
1910	954	.											
B&H cells and													
equipment shipped &c													
Comm'l Sales during													
July - 1910													
31													
Cost of Railroad Bells Sold			rdl	.			165	93					
Finished bells Filled 1st class			ind	.							155	08	
1708 H cells													
Manufacturing order			gd	½							10	85	
1909	6.58	.											
1910	4.27	.											
A&H cells and													
equipment shipped &c													
Comm'l Sales during July - 1910													
31													
Cost of Railroad bells Sold			rdl	.			169	54	.				
Finished bells Filled 1st class			ind	.							159	03	
1706 cells													
Manufacturing order			gd	½							10	51	
1909	6.11	.											
1910	3.71	.											
1909	1.69	.											
1910	.71	.											
AL cells and equip													
ment shipped &c R.R. Sales													
during July 1910													
31													
Cost of Railroad bells Sold			rdl	.			1570	40	.				
Finished bells Filled 1st class			ind	.							1389	46	
1510 AL cells													
Manufacturing order			gd	½							130	94	
1909	83.38	.											
1910	47.56	.											
AL H cells and													
equipment shipped &c													
R.R. Sales during July													
1910													

July - 1910

31													
Cost of Railroad bells Sold			rdl	.		7806	97						
Finished bells Filled 1st class			ind	.						7801	00		
7000 B&H cells													
Manufacturing order			gd	½						7807	97		
1909	1519.31	.											
1910	1168.66	.											
B&H cells and equip													
ment shipped &c R.R. Sales													
during July - 1910													
31													
Cost of Railroad bells Sold			rdl	.		7301	53						
Finished bells Filled 1st class			ind	.						7301	39		
1708 H cells													
Manufacturing order			gd	½						10	14		
1909	5.14	.											
1910	4.99	.											
A&H cells and equip													
ment shipped &c R.R.													
Sales during July - 1910													
31													
Cost of House Lighting bells Sold			rdl	.		449	41	.					
Finished bells Filled 1st class			ind	.						40763			
151 B&H cells													
Manufacturing order			gd	½						26	78		
1909	27.96	.											
1910	11.84	.											
B&H cells and equip													
ment shipped &c R.R.													
Sales during July - 1910													
31													
Cost of House Lighting bells Sold			rdl	.		1735	08	.					
Finished bells Filled 1st class			ind	.						11466	60		
270 B&H cells													
Manufacturing order			gd	½						87	43		
1909	53.01	.											
1910	32.42	.											
B&H cells and													
equipment shipped &c													
R.R. Sales during July 1910													

31																			
Cost of House Lighting bills Sold	1908					1	3	7	0	8	8								
Finished bills Filled 1st class	1909													1	7	6	0	7	1
719 B1 cells																			
Manufacturing Order	9d																8	0	0 8
1909					43.97														
1910					36.11														
B1 cells and																			
equipment shipped to																			
H.L. Sales during July 1910																			
31																			
Cost of House Lighting bills Sold	1908						1	8	6	0	9								
Finished bills Filled 1st class	1909													1	7	6	7	3	
75 A1 cells																			
Manufacturing order	9d																9	8	6
1909					5.58														
1910					4.28														
A1 cells and																			
equipment shipped to																			
H.L. Sales during July 1910																			
31																			
Cost of House Lighting Equipment Sold	1908						5	0	5	1	3								
Finished bills Filled M type	1909													4	6	8	1	1	
75 M70 cells																			
Manufacturing order	9d																3	7	0 7
1909					17.78														
1910					19.79														
M70 cells and equip																			
ment shipped to H.L.																			
Sales during July – 1910																			
31																			
Cost of House Lighting bills Sold	1908					1	0	1	8	8									
Finished bills Filled 1st class	1909													9	7	8	8	4	
100 A1 cells																			
Manufacturing order	9d																3	9	9 9
1909					25.76														
1910					14.23														
A1 cells and equip																			
ment shipped to H.L.																			
Sales during July – 1910																			

31																			
Cost of Renewals Commercial	3d								7	5	6								
Finished bills Filled 2nd class	9d																	7	5
78 B1 cells																			
Manufacturing order	9d																	0	1
1910																			
B1 cells shipped to the																			
Comm'l Renewal Sales																			
during July – 1910																			
31																			
Cost of Renewals Commercial	3d								1 5	6	7								
Finished bills Filled 2nd class	9d																	1 4	1 1
78 B1 cells																			
Manufacturing order	9d																	1	5 1
1909					10d														
1910					4d														
B1 cells and equip																			
ment shipped to the Comm'l																			
Sales during July – 1910																			
31																			
Cost of Renewals Commercial	3d						1	7	5	9	3								
Finished bills Filled 1st class	9d													7	9	8	1	7	
170 C1 cells																			
Finished bills Filled 2nd class	9d													3	8	1	5	1	
107 C1 cells																			
Manufacturing order	9d																4	6	3 0
1909					25.71														
1910					20.51														
C1 cells and equip																			
ment shipped to Comm'l																			
Renewal during July – 1910																			
31																			
Cost of Commercial Commercial	3d								5 0 3	9	0								
Finished bills Filled 1st class	9d													4 4 7	7	6			
6045 C1 cells																			
Manufacturing order	9d																2	1	1 d
1909					17.90														
1910					2.19														
C1 cells and equip																			
ment shipped to Comm'l																			
Renewal Sales during																			
July – 1910																			

31										
Cost of Renewals Commercial	3d9	.		7.5.4v.						
Finished bells Filled 1st class	1d9	.						561.79		
60 ac cells										
Finished bells Filled 2nd class	9.7	.						199.73		
38 ac cells										
Manufacturing order	9d	1/6						2d.90		
1909 1d.6p.										
1910 10.2d.										
60 cells and equip-										
ment shipped to Comm'l										
Renewal bells during										
July - 1910										
31										
Cost of Renewals - Commercial	3d7	.		7.9.7.9.						
Finished bells Filled 2nd class	97	.						79.75		
6 ac cells										
Manufacturing order	9d	1/6						0d		
1909 —										
1910 .0d										
6 cells and equip-										
ment shipped to Comm'l Renewal										
Cat. during July - 1910										
31										
Cost of Renewals Commercial	3d7	.	17.6.9.0	7d.						
Finished bells Filled 1st class	1d9	.					1.5.8.7.1.9d			
110 ac cells										
Finished bells Filled 2nd class	97	.					83.7.7d			
173 ac cells										
Manufacturing order	9d	1/6					9.8.6.5.6			
1909 6.0.7.1d.										
1910 3.8.d.7v.										
283 cells and equip-										
ment shipped to Comm'l										
Renewal Sales during July 1910										
31										
Cost of Renewals Commercial	3d7	.		7.4.d.6.						
Finished bells Filled 2nd class	97	.					7.1.3v			
11 ac cells										
Manufacturing order	9d	1/6					1d			
1910 1d										
11 cells and										
equipment shipped to										
Comm'l Renewal Sales July 1910										

31										
Cost of Renewals Commercial	3d7	.		8.6.5						
Finished bells Filled 2nd class	97	.						8.6.5		
1 ac cell										
Manufacturing order	9d	1/6						01		
1910										
1 ac cells and equip-										
ment shipped to Comm'l										
Renewal Sales during										
July - 1910										
31										
Cost of Renewals Commercial	3d7	.	1.1.8.8.7							
Finished bells Filled 1st class	1d9	.					1.1.1.2.17			
60.1.7 cells										
Finished bells Filled 2nd class	97	.						21.73		
3.2.7 cells										
Manufacturing order	9d	1/6						5.5.17		
1909 3d.1d.										
1910 20.9d.										
63.7 cells and										
equipment shipped to										
Comm'l Renewal Sales										
during July - 1910										
31										
Cost of Renewals Railroad	3d8	.		1.7.8						
Finished bells Filled 2nd class	97	.						1.7.7		
18.7 cell										
Manufacturing order	9d	1/6						01		
1910										
18.7 cell shipped										
to RR Renewal Sales										
during July - 1910										
31										
Cost of Renewals Railroad	3d8	.		7.1d.						
Finished bells Filled 2nd class	98	.						7.1.3		
3.d.1 cell										
Manufacturing order	9d	1/6						01		
1909 —										
1910 .01										
3.d.1 cells shipped										
to RR Renewal Sales										
during July - 1910										

31							
Cost of Remnants Railroad Sold							
Finished bells Filled 7th class							
31							
Finished bells Filled 1st class	149	•		59 67			
70 Bi cells							
Manufacturing orders	97	E		7 35			
1909 408							
1910 3 27							
Cost of Commercial bell Sales	535	•				67 02	
Bi cells and equipment shipped to Comm'l Sales during July – 1910							
31							
Finished bells Filled 1st class	149	•		287 97			
104 Bi cells							
Manufacturing orders	97	E		28 88			
1909 17 63							
1910 11 25							
Cost of Commercial bell Sales	535	•				316 85	
Bi cells and equipment shipped to Comm'l Sales during July – 1910							
31							
Finished bells Filled 1st class	149	•		68 75			
18 Bi cells							
Manufacturing orders	97	E		6 86			
1909 3 89							
1910 2 97							
Cost of Commercial bell Sales	535	•				75 71	
Bi cells and equipment shipped to Comm'l Sales during July – 1910							
31							
Finished bells Filled 1st class	149	•		27 71			
5 Bi cells							
Manufacturing orders	97	E		1 65			
1909 1 09							
1910 56							
Cost of Commercial bell Sales	535					28 86	
Bi cells and equipment shipped to Comm'l Sales during July – 1910							

31							
Finished bells Filled 1st class	149	•		39 71 11			
794 cells							
Manufacturing orders	97	E		70 16			
1909 17 03							
1910 8 13							
Cost of Commercial bell Sales	535	•				110 57	
Bi cells and equipment shipped to Comm'l Sales during July – 1910							
31							
Finished bells Filled 1st class	149	•		87 77			
15 Bi cells							
Manufacturing orders	97	E		8 70			
1909 7 63							
1910 1 07							
Cost of Commercial bell Sales	535	•				96 47	
Bi cells and equipment returned to Comm'l Sales during July – 1910							
31							
Finished bells Filled 1st class	149	•		273 78			
75 Bi cells							
Manufacturing orders	97	E		23 90			
1909 15 37							
1910 8 53							
Cost of RR bells Sold	541	•				297 68	
Bi cells and equipment shipped to RR Sales during July – 1910							
31							
Finished bells Filled 1st class	149	•		79 71 61			
4 Bi cells							
Manufacturing orders	97	E		1 48			
1909 8 74							
1910 4 77							
Cost of Railroad bells Sold	541	•				80 71 12	
Bi cells and equipment returned to RR Sales during July 1910							

31

Finished bells Filled 1st class — 189 — 176 93
75 at 11 cts

Manufacturing order — 94 — 1 77 10
1897 — 57.
1870 — 7.17

Cost of Railroad bells Sold — 561 — 1 8 8 98
at 11 cts and
equipment returned to
R.R. Sales during July, 1915

31

Finished bells Filled Metals — 193 — 11 0 56
10 x 14 cts

Manufacturing order — 94 — 1 1 9 35

1870

Cost of Miners Lamp Sold — 554 — 7 5 9 91
Miners Lamps
returned to Sales during
July - 1915

31

Inv. Records — 100 — 58 70

Finished bells Filled 1st class — 39 — 3 01
1 at 11 cts

Manufacturing order — 94 — 5 6 69

1897 — .07
1870 — 56.67

Material furnished
factory to customers during
July - 1915

31

Reserve for Bad Debts — 311 — 98 10

Manufacturing order — 94 — 7 13
1 bbs — 6.00
1 3 ft — 1.13

Finished bells Filled 3rd class — 98 — 31 07
1 at 11 cts — 14.76
1 at 14 cts — 6.76

Allowances
made to customers
during July - 1915

31

Cost of Parts Sold — 364 — 3 9 3 5 08

Manufacturing order — 94 — 3 9 3 6 01
1897 — 593.18
1870 — 1315.91
1901 — 1985.77
1904 — 41.15

Bell heating & Fire alarm Dept — 503 — 75 41
33-3

Reserve for Factory Expense — 395 — 1 4 79
Reserve for General Expense — 305 — 9 87

Cost of Parts
shipped to Sales during
July - 1915

31

Manufacturing order — X — 1 47
1 bbs

Manufacturing order — X — 1 47
1897 — 1.47
1870 — .43

Material drawn
from Battery Assembling
Dept by Repair Dept
during July - 1915

31

Cost of Filling outfits Sold — 360 — 3 5 0 00

Manufacturing order — 94 — 3 5 0 00
1870

Cost of Filling
outfits Sold during
July - 1915

31

Manufacturing order — 94 — 3 0 6 06
1 3 ft

Manufacturing order — 94 — 3 0 7 76
1897 — .34
1870 — 101.43
1901 — 206.99

Bell heating & Fire alarm Dept — 503 — 3 80
33-3

Material drawn
by Repair Dept from
Chicago Consignment
Stock during July - 1915

July - 1910

31							
Shipping Expense	291	.06		21	17		
15-7							
Manufacturing Order	291					21	17
1870 150							
1801 19.61							
Cost of material shipped							
on Brooklyn transit during							
July							
31							
Factory Expense	54	66		66	31		
15-6 589							
15-8 60.46							
Manufacturing Order	95					66	31
1807 9.66							
1861 2.201							
1870 13.91							
1876 39.93							
Cost of shipping							
& replacing defective cells							
sent during July - 1910							
31							
Manufacturing Order	95			85	54		
1807 51.07							
1870 28.56							
1801 9.91							
Cell heating Fire Cell Dept	503	16			50		
33-3							
Cost of Parts Cell	304					86	05
Cost of Parts returned							
to Dealers during July - 1910							
31							
Manufacturing Order	8	6		11	46		
4907							
Manufacturing Order	8					11	46
4331							
Nickel plates							
returned by Chicago Repair							
Dept during July - 1910							

July - 1910

31							
Barrie Dept	408	16		13	96		
70-3							
Manufacturing Order	95	6				13	96
1870							
Materials drawn							
by Barrie Dept during							
July - 1910							
31							
Finished Cells assembled	178	.	93	586	97		
Motive Progress	73	.				93	586 97
150 03	743.16						
1771 01	10.939.97						
770 05	5.743.78						
7971 06	20.697.37						
786 08	24.584.17						
1647 09	18.639.73						
708 0911	10.669.81						
161 010	1.959.43						
160 011	2.335.34						
75 0111	677.09						
2084 0111	41.158.36						
300 012	700.08						
789 013	18.697.35						
770 014	38.93.81						
160 0141	719.50						
718 015	1.894.55						
38 016	393.85						
110 017	4.18.19						
	93.586.97						
31							
Finished Cells assembled Multiple	136	.	3.681	57			
2654 M1	2.533.57						
731 M10	1.147.17						
	3.681.57						
Motive Progress	73	.				3.681.57	
Cost of M1 & M10							
cells assembled during							
July - 1910							

July - 1910

31								
Manufacturing order	95	C		187	90			
5548								
Manufacturing order	95	C				185	00	
1910 317								
5911 1818								
less battery in Fin Cell Dept	503	C					790	
93-3								
Materials used by								
N.Y. Carbon Station in								
overhauling batteries during								
July - 1910								
31								
Reserve for Bad debt ch	311	D		115	80			
Manufacturing order	95	C				115	80	
4 lbs								
Value of repairs								
billed goods to factory								
during July - 1910								
31								
Finished Bells Filled 1st class	97	D		50	00			
50 - By cells								
Manufacturing order	95	C				43	77	
4 lbs								
Cost of Renewals Commercial							178	
Old cells								
To credit Cost of								
Renewals - Commercial with								
value of 50 By cells recovered								
from 50 cell By battery less								
cost of recovering them -								
these cells returned by								
A.H. Borden on R.O. 1107 R								

July - 1910

31								
Finished Bells Filled 1st class	97	D		267	67			
64 Old cells								
Manufacturing order	95	C					216	70
4 lbs								
Cost of Renewals Commercial	311	D					45	97
Old cells								
To credit Cost of Renewals								
Commercial with value								
of 64 Old cells recovered from								
164 cell Old battery less cost								
of repairs - returned by								
International Metals on								
R.O. 1076 R - Rafland on								
R.O. 3109 C - Aurora 1-6-910								
31								
Profit & Loss	343	D		196	63			
Finished Bells Filled 1st class	98	D					143	39
2724 cells								
Manufacturing order	95	C					53	24
4 lbs								
To charge Profit &								
with depreciation from								
1st & 3rd class. 2724 cells								
and cost of repairs on 60 old								
cells. This battery loaned								
to Edison Elect Illum Co of								
Boston while their battery								
was being overhauled. See								
R.O. 1070 R								
31								
Finished bells Filled 1st class	97	D		191	90			
1704 cells								
Manufacturing order	95	C					67	02
4 lbs								
Cost of Renewals Commercial	311	D					124	97
Old cells								
To credit Cost of								
Renewals Commercial with value of								
1704 cells less cost of repairs								
Battery returned by Commercial								
Fuse Co on R.O. 1071 R. Rafland								
on R.O. 3118 C Aurora 1-6-910								

31									
Finished Cells Filled 2nd class	97	•		756	56				
72 Ad cells									
Manufacturing order	95	6/6					11	94	16
4760									
Cost of Renewals Commercial	3/7	•					137	60	
Ad cells									
To credit Cost of Renewals - Commercial with value of 72 Ad cells recovered from 120 Ad cells - less cost of repairs returned from Ad Pad Line to W R.O. 10693 R - Replaced with R.O. 3586 10-7-10									
31									
Contract Allowances	169	•		38	60				
Manufacturing order	95	6/6					38	60	
4760									
To charge Contract Allowances with difference between amount received and cost of recovering 78 Ad cells for Contract R.R.Co. 0/0 694 R and recovered 15.10									
Cost of repairs 23.50									
38.60									
31									
Finished Cells Filled 2nd class	97	•		405	97				
60 AB cells									
Manufacturing order	95	6/6					59	08	
4370									
Cost of Renewals Commercial	3/7	•					347	89	
AB cells									
To credit Cost of Renewal - Commercial with value of 60 AB cells less cost of repairs. Returned on R.O. 3782 R to Mich. Vehicle Co. Replaced on 0T8576 - Invoice 15-7-10									

31									
Finished Cells Filled 2nd class	97	•		33	75				
Ad cells									
Manufacturing order	95	6/6					33	75	
4760									
Cost of recovering in D.M. Chem. 40 Ad cells D.M. on R.O. 10490 R									
31									
Finished Cells Filled 1st class	169	•		7	55				
277 H cells									
Manufacturing order	95	6/6					7	55	
4760									
Cost of recovering 3277 H cells - W.O.B. in con with Bottom									
31									
Finished Cells Filled 2nd class	97	•		197	65				
5 H Ad cells									
Manufacturing order	95	6/6					69	34	
4760									
Cost of Renewals Commercial Ad cells. To credit Cost of Renewals Commercial with value of 5 Ad cells recovered from 60 cell Ad Battery less cost of repairs Returned by M Lund Sun on R.O. 11034 R. Replaced on R.O. 4510 10 Invoice 15-7-10							123	36	
31									
Finished Cells Filled 2nd class	97	•		10	87				
348 H cells									
Manufacturing order	95	6/6					6	08	
4760									
Cost of Renewals Railroad	3/9						8	79	
AB cells									
To credit Cost of Renewal Railroad with value of 348 H cells recovered from 9 Ad cells returned by Central of Ga. R.R on R.O. 9401 R									

31

Reserve for Bad Debts	311	857	
Manufacturing Order	95		857
4760			
allowance covering			
expense to bad debt on Ro. 10785R.			
31			
Sales of Commercial Bills	56	190 40	
78 Bl cells			
Sales of Renewals Commercial	446		190 40
78 Bl cells			
In correcting			
of Invoice 15-7-309 in			
Analysis of Sales July-1910			
31			
Finished Cell Filled 7 Plates	97	56 43	
78 Bl cells			
Manufacturing Order	95		77 18
4760			
Cost of Renewals Comm'l			34 25
Bl cells			
Incorrect Cost			
of Renewals Comm'l with			
sales of 78 Bl cells posted			
Journal of July in Letters			
on Ro. 10785R. reflected			
on O.T. 3170 - Ref. for 15-7-309			

31

Finished Cells Filled 7 Plates	149	10 0 375 60	
Finished Cell Assembly	178		9 6 550 60
Manufacturing Order	95		4 7 5 56
5801			
Factory Expense	467		1 0 6 9 44
			10 0 375 60
15-3			
Cost of forming			
+ filling and J.B. Cup			
cells during July - 1910			

		Cost	Deduction	Amount	Total
150	03	743.14	3.50	6.83	747.47
1771	04	10,939.97	173.57	109.50	11,561.01
660	05	4,835.17	737.62	49.90	5,139.67
2799	06	28,075.80	1,703.57	2,726.67	29,501.90
280	08	2,917.14	156.60	77.77	2,838.19
1617	09	21,870.80	955.91	2,703.36	23,623.55
1095	09H	13,963.30	810.30	146.95	13,300.55
141	010	1,979.44	107.93	73.69	2,045.06
140	011	2,335.34	28.77	171.80	2,478.41
25	011H	477.09	28.00	5.05	455.14
2771	014	39,393.93	2,969.91	161.17	42,564.99
718	016	7,617.25	177.06	71.83	7,761.14
3	016H	11.77	.66	.09	11.19
560	018	7,831.14	132.60	77.27	7,983.53
180	018H	2,567	63.00	5.77	1,007.39
318	020	1,872.57	6.73	12.31	1,955.55
		137,734.11	8,377.03	7,777.07	137,134.15
		94,556.60	4,755.56	1,069.44	100,375.60

31

Finished Cell Assembly 78 Plates	136	33 4.80	
78	27,578		
4760	5,901		
Work in Progress	73		33 4.80
4760	27,578		
5800	5,901		
In consolidating			
cost of 78 Plate cell assembly			
during June Assembly			
Labor omitted from			
Journal Requisitions			
see notes of 150 - page 6			
7/21/10			

July – 1910

| | | |

July – 1910

4												
Cost of Commercial Bills Rec'd	536			3	6	1	54					
Cost of Railroad Bills Rec'd	541				1	9	0	83				
Cost of Home Lighting Acct Bills	548						77	17				
Cost of Renewals Commercial	347				1	3	6	03				
Cost of Renewals Railroad	348							1	14			
Building Assembling Expense										5	3	3	64
Cost Inventory – Fuel Acct Dept										3	7	7	09

August – 1910

31												
Interest on Funded Debt	731			3	5	0	0	00				
Interest on Funded Debt Accrued	731									3	5	0	0	00
Int. paid this														
To charge Interest on Funded Debt 4% with interest accruing on bonds standing to credit of the company														
31														
Insurance	778				4	5	0	00				
Insurance Unexpired	177									4	5	0	0	00
To charge Insurance 4% with insurance expiring during August														
31														
Taxes	765				6	8	3	15				
Taxes Accrued	765									6	8	3	15	
To charge Taxes 4% with taxes accruing during August – 1910														
31														
Employers Liability Insurance Accrued	135				4	0	0	00				
Employers Liability Insurance	109									4	0	0	00	
To charge Liability Insurance Accrued 4% with portion falling due during August – 1910														
31														
Profit & Loss	343			1	0	0	0	00				
Reserve for Bad Debts	311									1	0	0	0	00
To credit Reserve for Bad Debts with $1000.00 to take care of estimated losses during August – 1910														

31											
Depreciation of Plant & Equipment	374			5	27	1	11				
Reserve for Depreciation of											
Plant & Equipment	315							5	27	1	11
To charge Depreciation											
value of Plant & Equipment											
to credit 1% of total											
value of Plant & Equipment											
as shown on Balance											
Sheet of July 31-1910											
31											
Sales of Commercial Bills	86				270	00					
To ad Bills											
Sales of Renewal Commercial	411								270	00	
To ad Bills											
To correct											
distribution of Income											
15-7-10. July budget of											
Sales											
31											
Cost of Commercial Commercial	356				140	34					
Cost of Commercial Bills Sold	536								140	34	
Cost of To ad											
Bills and Equipment as											
shown in above entry											
31											
Manufacturing Orders	45	6			509	57					
Concrete Mixer											
Profit & Loss	343										
To credit Profit											
& Loss with credit balance											
outstanding in Factory Orders											
covering current bills											
in Thos A Lewis Alley Co											
in connection with function											
of Concrete Mixer and											
elevator during building											
operation											

31											
Bills of Costs	454					2	24				
Reserve for Additional Discount										2	24
Intermediate Pacific Ry Co	315										
To credit the											
above the 10% on Discounts											
8-9-06 & 8-10-10 & August											
Analysis of Costs. In											
accordance for discounts											
on Intermediate Income											
dated June 5-1910											
31											
Cost of Trans Reg Bill Sold	545					10	88				
Transfer Bill Filled Mfg	133									10	88
No 70											
To correct posting											
of Bill No. cells sold during											
August. As entry on											
p 61 this journal											
31											
Selling Expense	377	Ex				20	15				
No-7											
Administrative Expense	378	Ex				1	256				
No-8											
Selling Expense	377	Ex								21	71
No-7											
To correct distribution											
of Jr 15-8-1-15. covering											
Mr F.R. Brown's Expense											
week ending Aug 28-1910											
31											
Factory Expense	57	Ex				19	51				
15-5											
Manufacturing Orders	456	6								19	51
No 60	147.91										
1907	47.60										
To charge Nos 7 &											
with cost of repairing											
& replacing defective											
cells and parts during											
August. As detail on											
Feb											

August – 1910

31								
Anderson Allowance	149	.		1	46			
Manufacturing Order	476	b						1 46
476								
To charge								
Anderson Allowance								
with difference between								
amount received and								
cost of preparing 3 ton								
cell on R.O. 11483 R								
31								
Depreciation of Consignment Sales	330	.		36	45			
Manufacturing Order	476	b						36 45
476								
To charge								
Depreciation of Consignment								
Sales with cost of repairing								
cells returned to Consignment								
R.O. 10610 3 ton 3 cells								
10653 3 ton 3 cells								
10651 3 ton 3 cells								
10653 10 cell cells 27 27								
11194 10 cell " 2 50								
36 45								
31								
Anderson Allowance	149	.		17	87			
Manufacturing Order	476	b						17 87
476								
Difference								
between cost of preparing								
5 cell cell and amount								
received. Per R.O. 11484 R								
and returns 15-9-1911								
31								
Profit & Loss	347	.		216	43			
Finished Bell Fellies 2nd class	98	.		196	21			
1911 cell								
Finished Bell Fellies 1st class	149	.						392 64
1911 cell								
Manufacturing Order	476	b						50 79
476								
Depreciation from 1st to								
2nd class & repairs on								
1911 cell returned by								
4 2 lbs on R.O. 10981 R								

August

31								
Finished Bell Assembly Wkgp	136	.				17		
Material Purchases	93	.						17
To correct error								
journal entry of 5-5-1911								
See journal								
Finished Bell Assembly	129	.	9	7	7	8	64	
Material Purchases	93	.						9 7 7 8 64
A.B.J.L. Wkgp cells								
assembled during August 1910								
1304 Ord 8 0 46 90								
1051 do 7 367 98								
2194 do 19 691 60								
1735 do 19 777 55								
790 do 9 036 60								
6 do 83 79								
146 do 736 24								
600 do 1 143 13								
300 do 70 5 76								
1550 do 11 917 97								
1950 do 7 767 00								
701 do 3 501 93								
146 do 712 78								
3640 do 7 134 98								
534 do 1 602 13								
34 do 391 53								
31								
Finished Bell Assembly Wkgp	136	.	3	7	7	8	68	
7367 Ms	7 649 66							
450 Mrs	6 590 02							
Material Purchases	93	.						3 7 7 8 68
Wkgp cells								
assembled during August 1910								

31

Factory Expense	54	6		501			
15-3							
Realty Expense	500			496			
Water Rebate Accrued	103	.				10	00
To adjust							
Water Rebate Accrued							
to 6 June 30 - 1910							
31							
Manufacturing order	95	6		77	35		
456							
Factory Expense	54	6				77	35
15-3							
Burned used by Repairs							
Dept in repairing cell							
during August - 1910							
31							
Finished bells Filled 7th class							
146 as cells							
Manufacturing order							
456							
Lot of Renewals							
31							
Anderson Allowance	109	.		45	70		
Manufacturing order	456	6				45	70
456							
Difference between							
amount received and							
cost of renewing 9 as cells							
for debit and 6 & 6 and							
R.O. 11484 R							
31							
Finished bells Filled 7th class	95	.		99	83		
456 cells							
Manufacturing orders	456	6				86	80
456							
Lot of Renewals Commercial	356	.				13	03
26 cells							
Increase Cost							
of Renewals Commercial 4/6							
with value of 456 cells							
removed from 170 as cells							
has cost of repairs Refund							
11 356							
by 170 as cells in ao. 4/72							

31

Finished bells Filled 1st class	149	.	78	795	67				
Finished bells Assembled	149	.				74	187	10	
Manufacturing order	456	6				38	614	96	
5801									
Factory Expense	54	6				74	18	61	
15-3									

Bundles	Sizes	Lot number	Selection	Summary	Cost Dollars
1037	ad	6409.11	300.93	6170.	6771.54
601	as	4447.03	716.36	4453.	4707.84
1899	al	17173.96	8797.7	191.10	18772.63
1765	as	14167.96	7776.15	2337.	15238.53
790	ash	8696.15	2066.15	2037.	8375.33
140	ash	7367.41	124.50	2337.	7584.91
771	Ash	1367.56	100.94	541.	1473.91
117	As	387.55	14.13	237.	399.00
1110	Ad	4011367	189.70	3308.	4265.14
1453	Ash	6157.75	3236.	4976.	6548.67
181	Al	911.96	452.41	865.	964.00
138	Ash	707.53	483.30	660.	767.43
300	Sal	1774.38	69.00	1706.	1835.81
537	Al	4407.43	104.94	3703.	4599.35
66	Aq	785.38	30.36	630.	877.01
9	Jr	39.48	1.35	39.	39.06
		74187.10	3364.96	30861.	78795.67

31

Finished bells Filled 7th class	98	.		136	21				
76 as cells									
Manufacturing order	456	6						45	56
456									
Lot of Renewals Commercial	356	.						90	75
26 cells									
To credit Cost of									
Renewals Commercial 4/6									
with value of 76 as cells									
removed from 60 as cells									
returned by Delanglas &									
has cost of repairs									
Refund of R.O. 3095 C									
Invoice 15-8-1780									

August 1910

31									
Profit & Loss	3167	.		715					
Manufacturing order	476	6					715		
476									
Cost of repairing									
1 ad cells returned by									
Adams Express Co on									
R.O. 10944R									
31									
Cost of Renewals Commercial	357	.		40 38					
11 cells									
Finished Bells Filled 7th class	98	.		31 45					
6 ad cells									
Manufacturing Order	476	6					71 83		
476									
Including cost									
of Renewals Commercial									
with cost of repairing									
6 ad cells returned by									
J. Rowan & Co on R.O. 10854R									
less value of bad cells									
recovered from Boiler.									
This bill was replaced on									
R.O. 7881C. Invoice 15-5-1911									
31									
Cost of Renewals Commercial	357	.		68 96					
16 cells									
Manufacturing Order	476	6					68 96		
476									
Cost of repairing									
6 cells ad bellows returned									
by Jones & Kane Ltd									
on R.O. 10577R. Replaced									
on R.O. 3309C. Invoice 17-5-1911									
31									
Factory Expense	54	6		8 00					
11-4									
Administration & General Expense	474	6					8 00		
6-4									
To correct									
administration of Office									
Postal. wrongly charging									
July 31-1911									

August - 1910

31									
Expenses 757	355	6		10					
Finished bells Filled 7th class	98	.						10	
To correct 3rd entry									
on f 490 - Journal f 3									
31									
Profit & Loss	313	.		5 91					
Finished Bells Filled 7th class	98	.		5 91					
1 ad cell									
Finished bells Filled 1st class	119	.						8 00	
1 ad cell									
Representation from									
1st to 7th class of 1 ad cell									
This amount not credited									
balance in stock									
31									
Finished bells Filled 7th class	98	.		46 35					
13 ad cells									
Manufacturing order	476	6					17 15		
476									
Cost of Renewals Commercial	357	.					29 20		
ad cells									
To credit cost									
of Renewals &c. with									
value of 13 ad cells, removed									
from ad cells based on									
repairs. This bill was									
returned by K.P. Aluminium									
Co. with a credit and replaced on R.O.									
4932C - Invoice 15-8-1910									
31									
Reserve for Bad Debts	341	.		7 18					
Manufacturing order	476	6					7 18		
476									
allowance to									
Parts-Dom Co. for									
repairs on 1 ad cell									
as R.O. 11484R									

31											
Profit & Loss	513			104	69						
Finished Bell Fittings 2nd class	99							103	64		
17 Bells											
Manufacturing Orders	476							105			
476											
To charge Part											
expended in repairing											
& overhauling 19 Bell											
Fittings for Pilots Stamp											
Battery C on R.P. 5 & 7											
31											
Profit & Loss	367			16	79	33					
Selling Expenses	377							2416	83		
40											
Advances to Employees	161							1389	50		
To correct posting											
of Jr. 15-5-90. This was the											
cause of a discrepancy in the trading											
expenses of the Cost Book											
for April - 1911 to Dec - 1911											
31											
Bonus Expense	408			11	79						
70											
Accommodation Purchases	157							11	79		
To correct distribution											
of Bonus 15-7-951 in											
analysis of Sales July - 1911											
31											
Production Rates	134				30						
Accts Receivable	36								30		
To correct posting											
of Bonus 15-7-930 - in											
analysis of Sales June - 1911											
31											
Reserve for Bad Debts &c.	311			77	67						
Manufacturing Orders	476							77	67		
1897	7.55										
1899	33.47										
1901	13.36										
Allowances to											
Dr. J.P. Fitton - overpayment											
on Well Lubrication - on R.O.											
1047 & R											

31											
Cost of Commercial Bell Sales	536			53	34						
Finished Bell Fittings 1st class	149							47	72		
15 Bells											
Manufacturing Orders	476							6	12		
1897	4.12										
1899	1.90										
3 Bells and equipment											
shipped to Commercial Sales											
during August - 1911											
31											
Cost of Commercial Bell Sales	536			151	90						
Finished Bell Fittings 1st class	149							139	50		
37 Bells											
Manufacturing Orders	476							12	41		
1897	5.40										
1899	4.56										
1901	3.01										
1903	.45										
37 Bells and											
equipment shipped to											
Commercial Sales during Aug. 1911											
31											
Cost of Commercial Bell Sales	536			1279	56						
Finished Bell Fittings 1st class	149							571	51		
130 Bell											
Finished Bell Brackets	179							350	70		
65 Bell											
Manufacturing Orders	476							73	85		
1897	31.05										
1899	37.80										
1901	14.90										
130 Bells and											
equipment shipped to											
Commercial Sales during											
August - 1911											

31					
Cost of Commercial Cells Sold	536		1790 03		
Finished Cells Filled Helios	149			570 85	
650 Bl cells					
Manufacturing Orders	476			261 66	
1809 123 30					
1890 138 36					
Bl cells and					
equipment shipped etc					
Comm'l Sales during					
August - 1910					
31					
Cost of Commercial Cells Sold	536		276 01		
Finished Cells Filled Helios	149			240 19	
119 B14 cells					
Manufacturing Orders	476			35 47	
1809 21 06					
1890 14 35					
B14 cells and					
equipment shipped etc					
Comm'l Sales during August - 1910					
31					
Cost of Commercial Cells Sold	536		1295 10		
Finished Cells Filled Helios	149			1164 05	
384 B14 cells					
Manufacturing Orders	476			130 85	
1809 66 17					
1890 37 15					
2405 9 16					
4904 7 63					
B14 cells and					
equipment shipped etc					
Comm'l Sales during Aug					
1910					
31					
Cost of Commercial Cells Sold	536		1644 86		
Finished Cells Filled Helios	149			1493 18	
56 B14 cells					
Manufacturing Orders	476			151 68	
1809 86 00					
1890 65 68					
B14 cells and					
equipment shipped etc					
Comm'l Sales during Aug - 1910					

31					
Cost of Commercial Cells Sold	536		1558 84		
Finished Cells Filled Helios	149			3513 48	
970 Bl cells					
Finished Cell Assembles	149			327 56	
90 Bl cells					
Manufacturing Orders	476			217 48	
1809 160 15					
1890 133 81					
2405 11 55					
5801 15 30					
4904 3 30					
Bl cells and					
equipment shipped etc					
Comm'l Sales during					
August - 1910					
31					
Cost of Commercial Cells Sold	536		2728 63		
Finished Cells Filled Helios	149			1924 87	
536 B14 cells					
Manufacturing Orders	476			753 66	
1809 94 60					
1890 659 06					
B14 cells and					
equipment shipped etc					
Comm'l Sales during					
August - 1910					
31					
Cost of Commercial Cells Sold	536		2154 99		
Finished Cells Filled Helios	149			3086 61	
970 B1 cells					
Finished Cell Assembles	149			2116 17	
490 B1 cells					
Manufacturing Orders	476			720 21	
1809 57 87					
1890 76 54					
5801 100 80					
B1 cells and					
equipment shipped etc					
Comm'l Sales during					
August - 1910					

| | | |

31					
Cost of Commercial Bell Cells	536	77 679 53			
Finished Bell Fillers Hd Cells	151			15 607 21	
1719 09 cells					
Finished Bell Assembled	179			5 570 17	
490 09 cells					
Manufacturing Orders	471			14 494 65	
1809	691 97				
1870	497 57				
2408	28 51				
5801	284 20				
4907	5 38				
09 cells and					
equipment shipped &c					
during August					
31					
Cost of Commercial Bell Cells	536	70 277 57			
Finished Bell Fillers Hd Cells	151			19 110 21	
150 09 H cells					
Manufacturing Orders	31			1 137 36	
1809	455 16				
1870	38 97				
2408	36 69				
5801	11 04				
09H cells and					
equipment shipped &c					
Comm'l Sales during					
August - 1910					
31					
Cost of Commercial Bell Cells	536	913 81			
Finished Bell Assembled	179			83 294	
60 010 cells					
Manufacturing Orders	446			80 37	
1809	19 41				
1870	17 09				
5801	43 80				
010 cells and					
equipment shipped &c					
Comm'l Sales during					
August - 1910					

31					
Cost of Commercial Bell Cells	536	1 148 04			
Finished Bell Fillers Hd Cells	151			1 099 81	
60 011 H cells					
Manufacturing Orders	436			50 73	
1809	20 88				
1870	29 37				
011 H cells and					
equipment shipped &c					
Comm'l Sales during					
August - 1910					
31					
Cost of M70 Cells Sold	558	196 57			
Finished Bell Fillers M Cliff	133			139 36	
84 M70 cells					
Manufacturing Orders	471			57 21	
1809	7 53				
1870	48 01				
2408	2 31				
4907	17				
M70 cells and					
equipment shipped &c					
Comm'l Sales during					
August - 1910					
31					
Cost of M8 Cells Sold	550	200 57			
Finished Bell Fillers M Cliff	133			185 69	
174 M8 cells					
Manufacturing Orders	471			1 490	
1809	911				
1870	461				
2408	115				
4907	45				
M8 cells and					
equipment shipped &c					
Sales during Aug - 1910					

3/											
Cost of Mens Lamp Rolls	55#	.		6780	57						
Finished bells Filled M Hyde	133	.					76	46	66		
248 Bx M cells											
Manufacturing Order	47c	6/4					56	23	56		
1909											
Mens Lamp											
shipped to Rolls during											
August 1911											
3/											
Cost of Railroad Bells Rolls	5#½	.		98	07						
Finished bells Filled 1st class	1#	.						50	85		
40 B H cells											
Manufacturing order	47c	6/4						17	15		
1909 17.87											
1910 4.28											
B H cells shipped											
to RR Rolls during											
August – 1911											
3/											
Cost of Commercial Bells Rolls	5#½	.		7357	51						
Cost of Railroad Bells Rolls	5#½	.		7351	50						
Finished bells Filled 1st class	1#	.					394	75	51		
1450 B H cells											
Manufacturing order	47c	6/4					760	58			
1909 470.18											
1910 290.37											
B H cells shipped											
to Rolls during											
August – 1911											
3/											
Cost of Railroad bells Rolls	5#½	.		193	08						
Finished bells Filled 1st class	1#	.					169	79			
56 Bx cells											
Manufacturing order	47c	6/4					23	27			
1909 13.77											
1910 9.50											
Bx cells and											
equipment shipped to											
Central Rolls during											
August – 1911											

3/											
Cost of Railroad Bells Rolls	5#½	.		457	63						
Finished bells Filled 1st class	1#	.						29	63		
148 B H cells											
Manufacturing order	47c	6/4						63	05		
1909 45.70											
1910 17.35											
B H cells and equipment shipped to RR											
Rolls during Aug – 1911											
3/											
Cost of Railroad Bells Rolls	5#½	.		1067	57						
Finished bells Filled 1st class	1#	.						95	65		
240 B H cells											
Manufacturing order	47c	6/4						107	26		
1909 75.96											
1910 31.97											
B H cells and											
equipment shipped to											
RR Rolls during August											
1911											
3/											
Cost of Railroad bells Rolls	5#½	.		1478	68						
Finished bells Filled 1st class	1#	.						136	71		
364 B H cells											
Manufacturing order	47c	6/4						111	79		
1909 59.17											
1910 52.85											
B H cells and											
equipment shipped to											
RR Rolls during Aug –											
1911											
3/											
Cost of Railroad bells Rolls	5#½	.		1777	66						
Finished bells Filled 1st class	1#	.						108	79		
70 Bx cells											
Manufacturing order	47c	6/4						16	39		
1909 6.00											
1910 8.39											
Bx cells and											
equipment shipped to											
RR Rolls during Aug 1911											

31					
Cost of Railroad Bells Sold	584		136 97		
Finished bells filled 1st class	184				137 26
70 oz cells					
Manufacturing Order	477	6			4 66
1809 .13					
1870 4.53					
Oz cells and					
equipment shipped &c					
R.R. Sales during Aug – 1910					
31					
Cost of Railroad bells Sold	584		91 19		
Finished bells filled 1st class	184				84 59
1900 oz cells					
Manufacturing Order	477	6			4 60
1809 3.96					
1870 .64					
60# cells and					
equipment shipped &c					
R.R. Sales during Aug – 1910					
31					
Cost of Railroad bells Sold	584		96 60		
Finished bells filled 1st class	184				97 55
10 oz cells					
Manufacturing Order	477	6			4 05
1809 3.18					
1870 .87					
40 cells and					
equipment shipped &c					
R.R. Sales during Aug – 1910					
31					
Cost of Railroad bells Sold	584		11 99 86		
Finished bells filled 1st class	184				109 590
117 60# cells					
Manufacturing Order	477	6			103 96
1809 64.63					
1870 39.33					
60# cells and					
equipment shipped &c					
R.R. Sales during Aug					
1910					

This amount appears only 97 times posted

31					
Cost of Railroad bells Sold	584		1 48 73		
Finished bells filled 1st class	184				1 2 84
1 oz cell					
Manufacturing Order	477	6			1 43
1809 .77					
1870 .66					
Oz cells and					
equipment shipped &c					
R.R. Sales during Aug – 1910					
31					
Cost of Railroad bells Sold	584		5 2 0 9 11		
Finished bells filled 1st class	184				46 2 2 90
363 oz 60# cells					
Manufacturing Order	477	6			5 86 16
1809 469.79					
1870 316.69					
60# cells and					
equipment shipped &c					
R.R. Sales during Aug – 1910					
31					
Cost of Railroad bells Sold	584		10 19 79		
Finished bells filled 1st class	184				96 9 73
13 oz 40# cells					
Manufacturing Order	477	6			4 90 6
1809 1863					
1870 2943					
Oz 40# cells and					
equipment shipped &c					
R.R. Sales during Aug – 1910					
31					
Cost of House Lighting cells Sold	584		21 2 5 5		
Finished bells filled 1st class	184				1 9 1 98
72 Bat cells					
Manufacturing Order	477	6			20 5 16
1809 1120					
1870 880					
Bat cells and					
equipment shipped &c					
H.L. Sales during Aug – 1910					

31				
Cost of House Lighting Bells Cells	1018		1976.19	
Finished bells Filled 1st class	1811			1663.21
390 Bell & Cells				
Manufacturing Orders	477	6		113.15
1809	66.63			
1890	46.52			
Bell cells and				
equipment shipped				
to H. L. Dale during				
August - 1910				
31				
Cost of House Lighting Bells & Cells	1018		1381.16	
Finished bells Filled 1st class	1811			1319.33
755 Bell cells				
Manufacturing Orders	477	6		61.83
1809	41.73			
1890	20.00			
Bell cells and				
equipment shipped to				
H. L. Dale during Aug. 1910				
31				
Cost of House Lighting Bells Cells	1018		693.40	
Finished bells Filled 1st class	1811			667.61
95 Bell & Cells				
Manufacturing Orders	477	6		30.79
1809	16.34			
1890	14.45			
Cost & cells and				
equipment shipped to				
H. L. Dale during Aug. 1910				
31				
Cost of Renewals Commercial	356		1697.37	
Finished bells Filled 1st class	1511			1668.09
777 cells				
Finished bells Filled 2nd class	95			185.41
75 cells				
Manufacturing Orders	477	6		27.87
1809	15.91			
1890	11.96			
Cells and				
equipment shipped to				
Comm'l Renewal Sales during				
August 1910				

31				
Cost of Renewals Commercial	356		999.79	
Finished bells Filled 1st class	1511			955.96
170 cells				
Finished bells Filled 2nd class	95			39.79
15 cells				
Manufacturing Orders	477	6		39.06
1809	22.69			
1890	16.37			
25 cells and				
equipment shipped to				
Comm'l Renewal during				
Aug. 1910				
31				
Cost of Renewals Commercial	356		3277.11	
Finished bells Filled 1st class	1511			1940.49
710 cells				
Finished bells Filled 2nd class	95			255.69
69 cells				
Manufacturing Orders	477	6		76.75
1809	41.11			
1890	35.64			
66 cells and				
equipment shipped				
Comm'l Renewal during				
Aug. 1910				
31				
Cost of Renewals Commercial	356		6109.75	
Finished bells Filled 1st class	1511			6145.76
480 cells				
Finished bells Filled 2nd class	95			67.60
10 cells				
Manufacturing Orders	477	6		396.26
1809	238.08			
1890	157.18			
65 cells and				
equipment shipped				
to Comm'l Renewal				
during August - 1910				

August - 1910

31												
Cost of Renewals Commercial	356				48	95						
Finished Bells Filled 1st class	18									48	94	
5 Bl cell												
Manufacturing Orders	477	6										03
1909 —												
1890 .03												
6 Bl cells and												
equipment shipped												
4c Comm'l Renewal												
Sales during Aug - 1910												
31												
Cost of Renewals Commercial	356				101	67						
Finished Bells Filled 2nd class	95									101	53	
7 Bro cell												
Manufacturing Orders	477	6										09
1909 —												
1890 .09												
6 Bro cells and												
equipment shipped 4c												
Comm'l Renewal Sales												
during August - 1910												
31												
Cost of Renewals Commercial	356				10	67						
Finished Bells Filled 3rd class	95									10	61	
1 Bro cell												
Manufacturing Orders	477	6										01
1890												
6 Bro cell and												
equipment shipped 4c												
Comm'l Renewal Sales												
during August - 1910												
31												
Cost of Renewals Commercial	356				256							
Finished Bells Filled 3rd class	95									256		
7 Bro cell												
Manufacturing Orders	477	6										01
1890												
7 Bro cells and												
equipment shipped 4c												
Comm'l Renewal Sales												
during Aug - 1910												

August - 1910

31												
Cost of Renewals Commercial	356				20	77						
Finished Bells Filled 3rd class	95									20	14	
10 Bl cell												
Manufacturing Order	477	6										06
1890												
6 Bl cell and												
equipment shipped 4c												
Comm'l Renewal during												
August - 1910												
31												
Cost of Railroad Renewals	358				3	57						
Finished Bells Filled 3rd class	95									3	56	
1 Bl cell												
Manufacturing Order	477	6										01
1890												
6 Bl cell shipped												
RR Renewal during												
August - 1910												
31												
Finished Bells Filled 1st class	118				19	10						
1 Bl cell												
Manufacturing Order	95	6				03						
1890												
Cost of Commercial Bell Cell	356									19	13	
Bl cell returned												
4c Comm'l Sales during												
Aug - 1910												
31												
Finished Bells Filled 1st class	141				7	97						
1 Bro cell												
Manufacturing Order	95	6				01						
1890												
Cost of Commercial Bell Cell	356									7	96	
Bro cell returned												
4c Comm'l Sales during												
August - 1910												

August – 1910

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31											
Factory Expense		54	6		61	78					
1-5											
Transfer Bills Payable 2nd class		98	.					16	81		
7 Brass	7.58										
4 Cast	14.76										
Transfer Bills Payable Mfgs		133	.					6	11		
6 Mfg bills											
Manufacturing Orders		147	6					38	50		
1890	38.20										
1901	.30										
Material furnished											
for Customers' losses											
of defective during Aug-1910											
31											
Plant & Equipment outside		176	.		357	89					
Transfer Bills Payable 2nd class		98	.					31	457		
6 Bill bills											
Manufacturing Orders		147	6					38	37		
1897	24.201										
1890	14.006										
Cost of Lettering and											
equipment furnished											
Charge offices for use											
in tower											
31											
Selling Expense		376	6		50						
Gen.											
Manufacturing Orders		147	6					15			
1890											
Material furnished											
Sales Dept during											
Aug - 1910											
31											
Barrel Dept		108	6		870						
7-3											
Manufacturing Orders		147	6					870			
1890											
Material furnished											
Barrel Dept - during											
August - 1910											

31											
Reserve for Bad Debts		311	.			6	06				
Transfer Bills Payable 1st class		155	.							6	05
7 Brass											
Manufacturing Orders		147	6								01
1890											
Allowances made											
to customers during Aug-1910											
Per detail in Shipping Record											
31											
Manufacturing Orders		95	6		4	4	70				
1-3											
Manufacturing Orders		147	6							40	8
1897	9.28										
1892	143.64										
1891	261.67										
1904	5.63										
Bill Lettering & Tin Cap Dept	303	6								5	75
Material drawn											
by Repair Dept during											
August - 1910											
31											
Cost of Parts Bills		361	.		13	67	39				
Manufacturing Orders		147	6							4	57
1897	670.57										
1890	895.00										
1879-10	26.00										
1901	2772.82										
Bill Lettering & Tin Cap Dept	303	6								4	83
33-3											
Reserve for Factory Expense	295	.								30	00
Reserve for General Expense	305	.								13	18
Cost of Parts Bills											
during August - 1910											

August - 1911

| | | |

To							
Depreciation of Plant & Equipment	450	•	831	74			
Reserve for Depreciation of							
Plant & Equipment	513	•				831	74
To charge Depre-							
ciation of Plant & Equipment							
the month 1910 of the follow-							
ing rates of Plant & Equipment							
as shown on Balance Sheet							
of Aug 31st 1910							
To							
Accounts Receivable	8	•	93	76			
Accounts Payable	386	•				93	76
To correct entry							
of 33 the journal							
To							
Realty Expense Orange	496	•		7	10		
Water Rebate Accrued	433	•		27	65		
Factory Expense	436	5/6		87	97		
17-5	537						
15-3	36.61						
29-3	41.29						
Postage	47	•				1	17
To charge off							
Water consumption during							
September. Bill 44							
water for September number							
in October 1910. See							
E.P. Wks received Oct. 1910							
To							
Profit & Loss	548	•	573	89			
Fonsebelle Fellis 2nd class	310	•	518	55			
3							
3							
Fonsebelle Fellis 1st class	764	•				1	037
3							
Manufacturing Order	1411	5/6					55
4786							
Cost of repairs							
and depreciation from							
1st class of 3 cells							
of 87 cells as Pattern							
replaced for Patching							
Cost C and D. 27 1/2 C.							
To Charge Pattern as Rec. 1078							

To							
Furniture & Fixtures outside	86	•		9	00		
Furniture & Fixtures	84	•					9
To correct an error							
of the of Co for August 1910							
To							
Cost of Railroad Bills Sold	570	•		17	64		
4 cells							
Mfg Order	1411	5/6					17
1809							
To correct entries							
of Dep on J.E. of 8th							
journal							
as follows							
4 cells Repair Dep 13							
Should be							
4 cells " " 17 64							
To							
Manufacturing Order	1411	5/6		66	60		
1890	479						
4786	73.35						
Bell Factory & Fire Cell Dept	348	5/6		10			
33-3							
Postage	47	•					66
To reverse entry							
made on J. 479 J. 13							
To							
Postage	47	•		9	79		
Underpaid Allowances	560	•					9
To reverse entry							
made on J. 510 J. 3 - 1911							
To							
Manufacturing Order	1411	5/6		67	78		
4786							
Factory Expense	436	5/6					67
Lumber used in							
Repair Dept during							
Sept - 1910							
4485 Feet @ 15c 67.28							

				30							
Manufacturing Order		X	6		68	18					
4907											
	Manufacturing Order	X	6					68	18		
	7464										
	Value of 478#										
	Scrap Potash used in										
	Regenerating Adsorption										
	returned to Furnace										
	as for recovering above										
	on R.O. 7559 - letter 7/4/10										
	478# @ 14			68.18							
				30							
Finished Bells Filled 7th class		310			67	91					
1941 cells											
	Profit & Loss	578						67	91		
					To correct deprecia-						
					ment of Mr Edison						
					Laboratory Cost "Loss" of						
					Profit. These cells were						
					charged to Mr Edison and						
					were returned, but were						
					credited to Mr Ralph Parkman						
					4/- in error						
				30							
Profit & Loss		578			770	70					
	Finished Bells Filled 7th class	310						770	70		
	4924 cells										
	Value of 4924										
	7th class cells which										
	were charged to Mr Ralph Edison										
	Compartment 4/- in error.										
	This battery was taken										
	in exchange for a battery										
	originally shipped on										
	Mr Ford of book Log No										
	and purchased from him										
	by Mr Parkman, no credit										
	being received for battery										
	returned. Per Mr Edison										
	OK on Mr Mudd memo of										
	Sept 13 - 1910										

				30							
Finished Bells Filled 7th class		310			72	39					
1846 cells											
	Manufacturing Order	1841	6						16	64	
	4786										
	Cost of Renewals Commercial	594							56	75	
	49 cells										
	To credit Cost of										
	Renewals Commercial										
	with value of 1846 cells										
	returned from 310 cells at										
	battery - less cost of										
	refurbishing same. Per										
	R.O. 11466 R										
				30							
Finished Bells Filled 7th class		310			377	10					
5584 cells											
	Manufacturing Order	1841	6						95	11	
	4786										
	Cost of Renewals Commercial	594							277	03	
	414 cells										
	To credit Cost of										
	Renewals Commercial 4/- with										
	value of 5584 cells recovered										
	from 6 cells of battery less										
	cost of refurbishing. This										
	battery replaced by 6 cells										
	6/- battery on R.O. 37416 C										
	Invoice 15-7-11										
				30							
Finished Bells Filled 7th class		310			196	10					
5584 cells											
	Manufacturing Order	1841	6						50	98	
	4786										
	Cost of Renewals Commercial	594							145	12	
	414 cells.										
	To credit Cost of										
	Renewals Commercial 4/- with										
	value of 5584 cells recovered										
	from 6 cells of battery										
	less cost of refurbishing and some										
	returned for Goldhead & Sons										
	on R.O. 11547 R. Replaced										
	on R.O. 42916 C 5/11/10										

September – 1910

30								
Cost of Renewals Commenced	594	.		24	07			
4d cells								
Finished Cells Folded 4th class	310	.		7	13			
4d cells								
Manufacturing Order	1010	6					31	15
4 to								
To charge cost of Renewals Comm. 4/- with cost of preparing 4 cells at Battery less allowance of 4d 4th cells recovered from scrap. This battery returned by James A Hewitt Cust on RO. 10 6th & 39 7th and replaced on RO. 15 9th 1 07 7th								
30								
Finished Cells Folded 4th class	310	.		11	10			
3 4d cells								
Manufacturing Order	1010	6					57	18
4 to								
Cost of Renewals Commenced	594	.					1	19
25 cells								
To credit cost of Renewals Comm. with value of 3 4d cells recovered from 25 cell battery less cost of preparing same. This battery returned on RO. 117 5th & replaced on RO 41 9th – Cust. 15 9 1910								
30								

September 1910

30								
Cost of Renewals Commenced	594	.		9	66			
9 4d cells								
Finished Cells Folded 4th class	310	.		17	19			
9 4d cells								
Manufacturing Order	1010	6					26	85
4 to								
To charge Cost of Renewals Commenced with cost of preparing 65 cells at Battery less value of 9 4d cells recovered from scrap. This battery was returned by Chas Thos Mc. on RO. 111 5th & replaced on RO. 63 7th – Cust. 15 9 1910								
30								
Operations of Trucks	630	.		24	9			
Manufacturing Order	1010	6					2	49
4 to								
To charge Operations of Trucks 4/- with cost of preparing 4 cells from stock for repairs as RO. 116 6th & 117 10th								
30								
Research Expenses 7/7	670	6		3	7			
Manufacturing Order	1010	6					3	7
4 to								
To charge cost of preparing 7 4d cells issued for completion to Red Renewals 4/-								

30								
Selling Expense	614		6		36	51		
40-4								
Advance for Mileage	434						36	51
To close out Advance for Mileage a/c. 11 Sep.								
30								
Factory Expense	436		6		10921	75		
185								
Manufacturing Orders	1514		6				10920	53
436								
Finished Bell Bells 3rd class	310						1	75
1 Bell								
Cost of repairing & replacing defective parts in Bells as per list furnished by Repair Dept								
30								
Manufacturing Orders	X		6		1995	51		
5045								
Manufacturing Orders	X		6				1995	51
1809	1051							
1870	379							
5011	13551							
Material used in Repair Dept at Nf during August - 1911								
30								
Manufacturing Orders	1514		6		2971	97		
5045								
Manufacturing Orders	1514		6				2118	97
1809	1105							
1870	97							
1801	2015							
Bell Coating & Finishing Dept	318		6				300	
33-3								
Material ordered in Nf Barrels Otters during Sept 1911								

30								
Manufacturing Orders	1514		6		260			
1870								
Bell Coating & Finishing Dept	318		6				260	
33-3								
To correct 3rd entry on p. 101 this journal								
30								
Finished Bells Assembled	334		107		145	40		
Mr Eric Bergquist	1214						107	145 40
A.B.J.S. Type cells assembled during Sept - 1911								
150	03	348 75						
453	04	607 95						
150	04H	915 60						
1911	05	1300 39						
2136	06	18530 88						
589	09	6943 70						
2435	09H	28376 93						
470	010	5894 47						
3200	011	67150 05						
1700	12	28898 75						
5030	13	187945 15						
450	13H	1687 58						
773	14	11786 01						
470	14H	7157 45						
1019	15	15977 79						
		107145 40						
31								
Finished Cells assembled Nf Type	254		3	703	89			
2451 Nf		3343 15						
600 Nro		360 74						
Mr Eric Bergquist	1214						3703	89
Nf Type cells assembled during Sept - 1911								

September 1915

30									
Factory Expense	436	16		8 48	8				
15-1									
Manufacturing Order	1414	16						8 48	8
476									
Cost of producing cells in stock cells at My Aurora Station during September - 1915									
30									
Research Dept Expense	674	16		12 39					
7-7									
Mfg Order	1414	16						12 39	4
476									
Cost of producing cells opened for inspection for Research Dept during Sept - 1915									
30									
Reserve for Bad Debts	508			7 58 78					
Mfg Order	1414	16						7 58 78	
476	7 47 50								
1509	8 28								
Formerly bills Tellers 1st class	310							7 56	
7 Bro Cells									
To charge RAD a/c with allowances made to customers during Sept 1915									
30									
Kelvin Storage Battery Supply Co	13			4 9 88					
Accounts Receivable	8							4 9 88	
To correct factory of Invoices 6-1869 - 6-1880 in analysis of Sales June 1915									

September 1915

30									
Formerly bills Tellers 1st class	764		10 7 8 76	89					
Formerly bills Accounts	734					101	4 4 9	18	
Manufacturing Order	1414	16				5	4 3 3	33	
5901									
Factory Expense	436	16					9 9 4	35	
15-3									
To transfer to Formerly bills Tellers a/c a-B-A-Dep cells formed during September 1915									

Formerly	Dep	bills Accounts	Accounts	Bills Tellers	Total
150	A3	7 48 75	6 75	37 50	7 93 00
756	A4	4 78 07	4 56	219 26	5 01 70
150	A4H	9 56	9 01	5 55	10 30 15
150	A5	11 15 79	11 24	56 00	11 80 67
7837	A6	17 611 85	195 83	8 73 76	18 681 49
1496	A3	5 55 19	6 55	286 57	6 07 76
7393	A8H	97 855 55	317 55	1 770 84	99 956 94
470	A10	5 84 37	6 85	306 60	6 70 85
7304	A11H	4 41 964	17 78	377 56	4 79 9 85
1050	A7	7 570 19	15 75	94 50	7 670 44
5100	A1	18 466 11	150 00	850 00	19 466 11
750	A4H	7 864 31	77 50	165 00	7 981 81
739	A2	1 305 99	11 54	57 36	1 374 89
787	A11H	1 469 73	13 59	88 70	1 561 57
1049	A6	5 878 79	47 85	241 77	6 168 56
		101 449 18	994 85	5 433 33	107 876 59

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September 1910

30

Cost of Commercial Belts Sold	55d		15 7 49	
Finished belts Filled 1st class	76d			135 99
51 Bo cells				
Manufacturing Orders	14d			16 50
1909	11.59			
1910	4.91			
Bo cells and				
equipment shipped &c				
Comm'l Sales during				
Sept-1910				
30				
Cost of Commercial Belts Sold	55d		41 5 6 48	
Finished belts Filled 1st class	76d			811 7 17
803 Bl cells				
Finished belts Assembled	73d			66 4 78
184 Bl cells				
Manufacturing Orders	14d			37 4 53
1909	17.77			
1910	15.84			
1908	11.48			
1907	33.05			
1906	4.16			
Bl cells and				
equipment shipped &c				
Comm'l Sales during				
Sept-1910				
30				
Cost of Commercial Belts Sold	55d		31 50	
Finished belts Filled 1st class	76d			279 11
8 Bl# cells				
Manufacturing Orders	14d			7 34
1909	1.34			
1910	1.10			
Bl# cells and				
equipment shipped &c				
Comm'l Sales during				
Sept-1910				

September 1910

30

Cost of Commercial Belts Sold	55d		704 15	
Finished belts Filled 1st class	76d			1477 92
274 Bl				
Finished belts Assembled	73d			472 86
86 Bl cells				
Manufacturing Orders	14d			139 59
1909	60.97			
1910	58.76			
1901	20.16			
Bl cells and				
equipment shipped &c				
Comm'l Sales during				
Sept-1910				
30				
Cost of Commercial Belts Sold	55d		1076 87	
Finished belts Filled 1st class	76d			857 77
180 03 cells				
Manufacturing Orders	14d			49 58
1909	26.25			
1910	23.33			
03 cells and				
equipment shipped &c				
Comm'l Sales during				
Sept-1910				
30				
Cost of Commercial Belts Sold	55d		1031 77	
Finished belts Filled 1st class	76d			844 43 47
174 Bd cells				
Finished belts Assembled	73d			130 63 37
208 Bd cells				
Manufacturing Orders	14d			56 95
1909	39.81			
1910	27.50			
1908	6.37			
1901	12.43			
1907	5.28			
Bd cells and				
equipment shipped &c				
Comm'l Sales during				
Sept-1910				

September 1910

30				
Cost of Commercial Sales Rolls	55 lb		39,911 38	
Finished Rolls Filled Kitchen	46 lb			36,311 13
45 Cell cells				
Finished Rolls Assembled	9 lb			175 15
9 Cell cells				
Manufacturing Orders	1 lb	1/2		1,811 80
1909	83,77			
1910	55,60			
2103	37,15			
5501	8,60			
4904	3,70			
45 cells and				
equipment shipped to				
Comm'l Sales during				
Sept - 1910				
30				
Cost of Commercial Sales Rolls	55 lb		19,403 01	
Finished Rolls Filled Kitchen	46 lb			16,505 11
17,894 cells				
Finished Rolls Assembled	9 lb			1,976 14
9 lb 66 cells				
Manufacturing Orders	1 lb	1/2		9,711 73
1909	46,737			
1910	36,137			
5501	9,80			
66 cells and				
equipment shipped to				
Comm'l Sales during				
Sept - 1910				
30				
Cost of Commercial Sales Rolls	55 lb		57,151 61	
Finished Rolls Filled Kitchen	46			47,791 99
36,748 cells				
Finished Rolls Assembled	9 lb			6,890 07
60 [illegible] cells				
Manufacturing Orders	1 lb	1/2		28,207
1909	17,160			
1910	10,317			
5501	2,180			
60 cells and				
equipment shipped to				
Comm'l Sales during				
Sept - 1910				

September 1910

30				
Cost of Commercial Sales Rolls	55 lb		67,835 6	
Finished Rolls Filled Kitchen	46 lb			57,853 73
399 [illegible] cells				
Manufacturing Orders	1 lb	1/2		29,525 33
1909	17,0 [illegible]			
1910	10,777			
2103	7,160			
4904	660			
399 cells and				
equipment shipped to				
Comm'l Sales during				
Sept - 1910				
30				
Cost of Micro cells Sales	570			
Finished Rolls Filled Multiple	500		39,507	35,973
7,75 Micro cells				
Manufacturing Orders	1 lb	1/2		3,507
1909	1,983			
1910	1,577			
Micro cells and				
equipment shipped to				
Sales during Sept - 1910				
30				
Cost of M8 cells Sales	586		10,960	
Finished Rolls Filled Multiple	300			9,310
1,7 M8 cells				
Manufacturing Orders	1 lb	1/2		1,650
1909	9,900			
1910	8,010			
M8 cells and				
equipment shipped to				
Sales during Sept - 1910				
30				
Cost of Micro Lamp Sales	588		32,760	
Finished Rolls Filled Multiple	300			14,010 39
1,318 M8 cells				
Manufacturing Orders	1 lb	1/2		18,650 63
1910				
M8 cells and				
equipment shipped to				
Sales during Sept - 1910				

September 1910

30

| | | |

September 1910

30							
Cost of Railroad Cells Sold	580			449	60		
Finished Cells Filled 1st Class	267					430	50
464 Cells							
Manufacturing Orders	1801					17	76
1807 937							
1870 759							
Cost Cells and							
equipment shipped to							
R.R. Sales during Sept. 1910							
30							
Cost of Railroad Cells Sold	580		28,508	66			
Finished Cells Filled 1st Class	267					2,270	80
1,848 Cells							
Manufacturing Orders	1801					2,037	86
1807 1,312.53							
1870 724.33							
2,036 Cells and							
equipment shipped to							
R.R. Sales during Sept. 1910							
30							
Cost of Home Lighting Cells Sold	580		7,158	53			
Finished Cells Filled 1st Class	267					120	15
73 Cells							
Manufacturing Orders	1801					7,118	
1807 1,233							
1870 885							
2,118 Cells and							
equipment shipped to							
H.L. Sales during Sept. 1910							
30							
Cost of Home Lighting Cells Sold	580		1,870	16			
Finished Cells Filled 1st Class	267					177	06
484 Cells							
Manufacturing Orders	1801					1,693	08
1807 [illegible]							
1870 [illegible]							
1,693 Cells and							
equipment shipped to							
H.L. Sales during Sept. 1910							

September 1910

30							
Cost of Home Lighting Cells Sold	580		1,470	17			
Finished Cells Filled 1st Class	267					1,336	15
1,470 Bad Cells							
Manufacturing Orders	1801					8,407	12
1807 43.11							
1870 40.91							
Bad Cells and							
equipment shipped to							
H.L. Sales during							
Sept. 1910							
30							
Cost of Home Lighting Cells Sold	580		708	55			
Finished Cells Filled 1st Class	267					1,98	51
300 Cells							
Manufacturing Orders	1801					500	
1870 500							
2,005 4.76							
2,505 1801							
Bad Cells and							
equipment shipped to							
H.L. Sales during Sept. 1910							
30							
Cost of Home Lighting Cells Sold	580		176	13			
Finished Cells Filled 1st Class	267					167	18
24 Cells							
Manufacturing Orders	1801					8	45
1807 4.28							
1870 4.17							
8.45 Cells and							
equipment shipped to							
H.L. Sales during Sept. 1910							
30							
Cost of Renewal Commercial	597		8	08			
Finished Cells Filled 2nd Class	310					8	06
8 Cells							
Manufacturing Orders	1801					02	
1870							
8 Cells and							
equipment shipped to							
Comm'l Renewal Sales							
during Sept. 1910							

September 1911

30				
Cost of Renewals Commercial	597	3 23		
Finished Cells Filled 2nd Class	310			3 23
1 Bx cell				
B1 cell shipped to				
Comm'l Renewal Sales during				
Sept-1911				
30				
Cost of Renewals Commercial	597	913 56		
Finished Cells Filled 1st Class	767			6 61 71
100 Ad cell				
Finished Cells Filled 2nd Class	310			2 51 71
4 Ad cell				
Manufacturing Orders	1 Ad			3 3 11
1807 1471				
1870 1840				
Ad cells and				
equipment shipped to				
Comm'l Renewal Sales				
during Sept-1911				
30				
Cost of Renewals Commercial	597	50 0 81		
Finished Cells Filled 1st Class	767			4 8 5 71
64 Ad cell				
Manufacturing Orders	1 Ad			2 1 0 73
1807 1130				
1870 973				
Ad cells and				
equipment shipped to				
Comm'l Renewal Sales				
during Sept-1911				
30				
Cost of Renewals Commercial	597	2 780 41		
Finished Cells Filled 1st Class	767			2 7 6 9 51
361 Ad cell				
Finished Cells Filled 2nd Class	310			4 1 9 30
83 Ad cells				
Manufacturing Orders	1 Ad			9 1 59
1807 508				
1870 651				
Ad cells and				
equipment shipped to				
Comm'l Renewal Sales				
during Sept-1911				

September 1911

30				
Cost of Renewals Commercial	597	870 77		
Finished Cells Filled 1st Class	767			7 6 5 31
60 Ad cell				
Finished Cells Filled 2nd Class	310			8 1 19
17 Ad cell				
Manufacturing Orders	1 Ad			3 3 7 5
1807 1847				
1870 1577				
Ad cells and				
equipment shipped				
to Comm'l Renewal				
during Sept-1911				
30				
Cost of Renewals Commercial	597	24 03		
Finished Cells Filled 2nd Cl	310			2 3 9 9
3 Ad cell				
Manufacturing Orders	1 Ad			2 4
1870				
Ad cells and				
equipment shipped to				
Comm'l Renewal Sales				
during Sept-1911				
30				
Cost of Renewals Commercial	597	138 70		
Finished Cells Filled 2nd Class	310			1 3 8 01
13 Ad cell				
Manufacturing Orders	1 Ad			1 9
1870				
Ad cells shipped				
to Comm'l Renewal Sales				
during Sept-1911				
30				
Cost of Renewals Railroad	607	1 27		
Finished Cells Filled 2nd Class	310			1 27
1 Bx cell				
Bx cell shipped				
to R.R. Renewal during				
Sept-1911				

30					
Cost of Renewals Railroad	607		7 07		
Finished Bell Fellies 7th class	310				7 07
1 Bell					
30					
Cost of Renewals Railroad	607		13 51		
Finished bell Fellies 7th class	310				13 51
7 ash cell					
ash cell shipped					
to RR Renewal Order					
during Sept-1910					
30					
Cost of Renewals Railroad	607		18 30		
Finished bell Fellies 1st class	307				18 30
1 ash cell					
ash cell shipped					
to RR Renewal during					
Sept-1910					
30					
Cost of Renewals Railroad	607		7 17		
Finished bell Fellies 7th class	310				7 17
7 ash cell					
ash cell shipped					
to RR Renewal during					
Sept-1910					
30					
Factory Expense	1136	1/6	78 62		
15-8					
Finished bell Fellies 7th class	310				78 62
4 Bells	5 09				
1 Bell	7 07				
7 ash	13 51				
1 oak	8 00				
Defective bells replaced					
during Sept-1910					
30					
Advertising Expense	618	1/6	1 40		
50-9					
Manufacturing Order	1414	1/6			1 40
1870					
Parts shipped					
for Advertising purposes					
during Sept-1910					

30					
Factory Expense	1136	1/6	7 94		
15-8					
Manufacturing Order	1414	1/6			7 94
1870					
8 defective parts replaced					
during Sept-1910					
30					
Operations of Trucks	630		10 45		
35-0					
Finished bells Fellies 7th class	310				10 45
7 oak cell					
cost of replacing					
7 oak cells in truck which					
was scrapped during					
Sept-1910					
30					
Shipping Expense	677	1/6	11 12		
45-7					
Manufacturing Order	1414	1/6			11 12
1869 9.82					
1841 1.30					
cost of replacing					
defective spokes in					
trucks during Sept-1910					
30					
Renewal Expense	606	1/6	6 75		
7-7					
Mfg Order	1414	1/6			6 75
1870					
cost of 12 Mower					
Knife Code - Cover and					
4 - Renewal Dept for					
replacement					
30					
Mfg Order	1414	1/6	3 58		
5-0-11					
Manufacturing Order	1414	1/6			78
1870					
cost of Cutting - Fin Cut Dept	318	1/6			2 80
33-3					
Material drawn					
from Stock by N. Y. Power					
station during Sept-1910					

September 1910

	30								
		618	6		7 10				
Selling Expense									
50-6									
Manufacturing Order		1084	6					7 10	
1890									
Value of 1 Pat.									
Blat Bed drawn for									
use by Mr Thompson									
	30								
		508			1 37				
Reason for Bad Better									
Manufacturing Order		1084	6					1 37	
4-6									
Cost of expense									
incurred with goods									
to Customers during									
Sept-1910									
	30								
		17			96 68				
Fire Goods									
Finished bells Fellis 1st class		767						50 53	
10 lb cells									
Finished bells Fellis 2nd class		310						21 51	
6 oz cells									
Manufacturing Order		1084	6					214 27	
1909	27.13								
1890	11.90								
5311	10.06								
bell heating Fire Bell Dept		368	6					17	
33-3									
Value of matters									
furnished goods to									
customer during Sept-1910									
	30								
Advertising Expense		618	6		78				
50-30									
Manufacturing Order		1085	6					78	
1890									
Value of material									
drawn for exhibit during									
Sept-1910									

September 1910

	30								
Barrels Expense		670	6		11 59				
70-3									
Manufacturing Order		1115	6					11 59	
1890									
Material drawn									
by Barrels Dept during									
Sept-1910									
	30								
Mfg Order		1081	6		171 90				
1809	83.25 x								
1890	76.36 x								
5311	17.15 x								
bell heating Fire Bell Dept		368	6		17				
33-3									
Cost of Part Sold		606						171 57	
Cost of Part									
returned during Sept-1910									
	30								
Finished bell Fellis 1st class		767			58 73				
1 lb bell									
Manufacturing Order		1081	6		4 10				
1809	27.13 x								
1890	1.37 x								
Cost of Commercial bells sold		551						62 23	
Bells and									
equipment shipped									
to Sales during Sept-1910									
	30								
Finished bells Fellis 1st class		767		1 503	57				
163.06 cells									
Manufacturing Order		1081	6		65 90				
1809	27.13 x								
1890	27.97 x								
Cost of Commercial bells sold		551						1 569 72	
66 cells and equip-									
ment returned to Sales									
during Sept-1910									

30

Finished Cells Filled 1st class	467			1751						
5 Ac cells										
Manufacturing Order	1411	6		135						
1909	89.3									
1910	46									
Cost of Commercial Cells Sold	551						1386			
Ac cells and equipment returned to Sales during Sept-1910										

30

Finished Cells Filled 1st class	467			1097	88					
70 Bc cells										
Manufacturing Order	1411	6		1537						
1909	97.4									
1910	58.3									
Cost of Commercial Cells Sold	551						1733	95		
Bc cells and equipment returned to Sales during Sept-1910										

30

Finished Cells Filled 1st class	467			330	66					
50 Bd cells										
Manufacturing Order	1411	6		1684						
1909	8.56									
1910	7.98									
Cost of Commercial Cells Sold	551						3417	70		
Bd cells and equipment returned to Sales during Sept-1910										

30

Finished Cells Filled Mtl Stff	300			4.80						
3 Mro cells										
Cost of Mro cells Sold	590						4.80			
Mro cells returned to Sales during Sept-1910										

30

Manufacturing Order	x	6		1694						
1909										
Manufacturing Order	x	6					1694			
1910										
Old Batteries returned by Chemist during Sept-1910										

30

Cost of Part Cells	606			5981	14					
Manufacturing Order	1411	6					5981	77		
1909	450.71									
1910	1681.90									
5519.70	70.00									
5801	3729.11									
Cell Scrap in Fin Cell Dept	345	6						57	37	
33-3										
Reserve for Factory Expense	436							30	00	
Reserve for General Expense	496							18	00	
Cost of Part Cells during Sept-1910										

30

Cost of Selling Output Cells	610			3134	6					
Manufacturing Order	1411	6					3134	16		
1910										
Cost of 50 Z.O. shipped to Sales during Sept-1910										

30

Shipping Expense	655	6		168	63					
4-6-6										
Factory Expense	636	6		168	63					
70-7										
Operation of Trust	630						337	27		
To distribute proportionately cost of operating trust during Sept-1910										

30

Cost of Rejected Cells Sold	590		1	83	80					
Finished Cells Filled 1st class	467							79	63	
10 as cells										
Manufacturing Order	1411	6						4	17	
1909 7.07										
1910 7.10										
10 as cells and equipment shipped to R&D Sales during Sept-1910										

September 1910

30											
Cost of Railroad Bell Sales	570	x		4	3	4	78				
Finished Bells Billed 1st class	164	x							406	16	
7 ad cells.											
Manufacturing Orders	115	✓							78	67	
1909 1200.											
1910 1067.											
Cost cells and											
equipment shipped on											
R.R. Sales during											
Sept. 1910											
30											
Sales of Renewals Commercial	694	x				16	73				
7 ad cells 13.73											
1 Br. 3.00											
Sales of Renewals Railroad	706	x							16	73	
7 ad cells 13.73											
1 Br. 3.00											
To correct											
distribution Invoice											
9-29 and 9-30 Sept 1910											
30											
Cost of Renewals Commercial	594	x				6	7	66			
10 ad cells											
Finished Bells Billed 7th class	310	x							67	66	
10 ad cells											
To correct											
entry made on p 117											
of this journal											
30											
Cost of Commercial Bell Sales	551	x		4	3	6	18				
Cost of Railroad Bell Sales	570	x	1	7	3	9	09				
Cost of Home Lighting Bell Sales	580	x				7	6	07			
Cost of Renewals Commercial	594	x				4	9	57			
Cost of Renewals Railroad	607	x						57			
Discharge of Finished Dept	348	x							161	67	
Battery Accumulating Expense	608	x							7	3	9	96
									11	71	18	28

October 1910

31											
Interest on Funded Debt	467							7	5	0	0	0
Interest on Funded Debt accrued											
and Not due	406										7	5	0	0	0
To charge Interest											
on Funded Debt &c											
with Interest accruing											
on outstanding bonds											
of Company during											
October 1910											
31											
Insurance	460							4	5	0	0	0
Insurance Unexpired	478										4	5	0	0	0
To charge Insurance											
&c with that portion											
expiring during Oct 1910											
31											
Sales	469							6	8	3	15	
Sales Accrued	491										6	8	3	15	
To charge Sales											
&c with that portion											
accruing during Oct 1910											
31											
Employees Liability Insurance Accrued	491							7	0	0	0	0
Employees Liability Insurance	430										7	0	0	0	0
To charge Employees											
Liability Insurance &c											
accrued with that portion											
expiring during											
Oct. 1910											
31											
Profit & Loss	58			1	0	0	0	0	0			
Reserve for Bad Debts	509										1	0	0	0	0
To charge Profit											
and credit R.A.B. &c											
with 1000.00 to take											
care of estimated losses											
during Oct. 1910											

31

Depreciation of Plant & Equipment	150	832575		
Reserve for Depreciation of Plant & Equipment	379			832575
To charge Depreciation of Plant & Equipment with 1% of total of Fixed & as shown in balance sheet of Sept 30-1911				
31				
Profit & Loss	578	118837		
Finished Bells Filled 7th class 146 08 cells	310	91900		
Finished bells Filled 1st class 17 08 cells	367			19009
Manufacturing Order 676	115			70638
To charge P & L with depreciation from 1st to 7th class of 146 08 cells & depreciation from 1st to 3rd class of 5 08 cells. together with cost of repairs on 15 08 cells returned by Th. Elect Batt. Co. on RR 10414 R. For credit to offset the debit on credit memo # 10370 - Oct. 1911 as posted in Ledger of Plate				
Advertising Expense 50-30	618	113		
Manufacturing Order 676	115			113
Cost of packaging bells returned from Foreign Inventory of Accounts Rec. on R.O. 118 24 R - 118 23 R - 118 25 R - 118 26 R				

31

Finished Bells Filled 7th class	310	7313 98		
117 08 cells 801.56				
790 06 " 1519.98				
58 08 " 397.44				
Reserve for Deferred Profits on Renewal Sales	516		170107	
Manufacturing Order 676	115		111796	
To credit Reserve for Deferred Profits on Renewal Sales with value of 7th class cells recovered less cost of refurbishing as shown on following repair order				

R.O. No	Name of Cust	Refurbished Removed
11900 R	Mills Bros & Co	80 08 cells - 36 06 cells
11969 R	"	7 06 " - 3 06 "
17115 R	"	6 08 " - 5 08 "
9766 R	"	13 506 " - 7 706 "
9767 R	"	11 808 " - 11 708 "
9800 R	"	4 706 " - 2 606 "
9801 R	"	15 306 " - 7 606 "
9845 R	"	19 506 " - 100 06 "
9878 R		113 06 " - —

These cells are to be charged out to apply against future credit received from Mills Bros Co

31

Advertising Expense 50-30	618	5 50		
Manufacturing Order 676	115			5 50
Cost of packaging cells returned from Foreign Inventory Sales on R.O. 17195 R 17194 R - 17192 R - 17196 R				

31											
Manufacturing Orders	105	6			77	80					
4-6											
Factory Expense	436	6						77	80		
15-3											
Burned crucibles in refining cells during October 1910											
5184.9 Kilos @ .015	77.80										
31											
Received Expense	641	6			21	37					
7-7											
Manufacturing Orders	105	6						21	37		
4760											
Material used by refiner Dept – refining cells used in received work											
31											
Sales of Commercial Cells	650				644	00					
60 ad cells											
Sales of Received Commercial	641							644	00		
60 ad cells											
To correct distribution of Revenue 15-9-1906 – Analysis of Sales – Dept – 1910											
30											
Cost of Received Commercial	509				416	68					
60 ad cells											
Cost of Commercial cells Sold	509							416	68		
60 ad cells											
Cost covering stamps as shown in above entry											

31											
Stationery Store	400				705	93					
Factory Expense	436	6						34	57		
15-5											
Coal heating – Jan. cell Dept	355	6						8	50		
33-3											
Selling Expense	616	6						61	76		
40-4											
Advertising Expense	618	6						10	51		
50-5											
Administration – General Expense	451	6						100	29		
60-3	98.06										
60-5	.57										
60-11	1.66										
To charge stationery store the with value of stationery as shown at Expense inventory taken Dept 31-1910											
31											
Thomas A. Edison	400				11	93					
Accounts Receivable	8							11	93		
To correct distribution of the following revenue in the Analysis of Sales											
15-5-683	2.20										
15-6-881	3.79										
15-9-1911	2.38										
15-4-691	1.33										
15-9-1355	.91										
15-9-1355	.37										
31											
Accounts Receivable	8				1	76					
Thomas A. Edison	400							1	76		
To correct posting of Revenue 15-8-1911 in Analysis of Sales August – 1910											

October 1910

31

Thomas A Edison		100		7173	
	Purchases	107			7173
	To transfer Invoices 6-6941 to the a/c of Thos A Edison. The invoices received to Th A Edison Laboratory Plant, but posted under their a/c. in Accd Receivable Ledger.				

31

Thomas A Edison		100	3154 37		
	Purchases	107			3154 37
	To transfer the following invoices to the a/c of Thomas A Edison. These invoices were received to Thos A Edison Phonograph Plant, but were vouched by Thos A Edison				

6-1309	1716	1 14	2-1494	193	8-1175	31
1431		13	1494	81	1175	498 85
7-1063		31	1493	477	1166	66
1064		14	1500	1730	1167	11
1062		3.52	1494	760	1164	66
1331		7.00	8-1190	90	1171	37.90
1393		1.35	410	35		3154 37
6-1490	1631	1	494	66		
8-1191		35	795	79		
1164		1.31	1164	330		
1340		1340	1171	700		
1494		1.93	1173	60		

31

Purchases A/c		107		110	
	Rate of Rent	910			110
	To credit Rate of Rent the rent for the half Quarter of Jany 1st to 31st Dec. 1910 as allowed the stops on basis of 97th Solution instead of 1.1/4% Per Invoice 15-11-10				

October 1910

31

Thomas A Edison		100	673 41		
	Purchases	107			673 41
	To transfer the invoices listed below to the a/c of Thomas A Edison. These invoices were received to Thos A Edison Laboratory Plant, but were vouched by Thos A Edison				

7-1214	60.00	"
309	57	"
667	37	"
8-1190	351	"
895	7.30	"
9-1218	119	"
769	1.08	"
795	5.84	"
10150	33.10	"

31

Thomas A Edison		100	15 08		
	Purchases	107			15 08
	To reverse entry made 8/29 which cover transfer of 1-309 $41.07 & 1-641 from the a/c of Thos A Edison to Laboratory Plant				

31

Accounts Payable		336	367 78		
	Accounts Receivable	3			367 78
	To correct posting of Invoices 11-8-1189 in the Analysis of Sales August - 1910				

31

Montvin Burgess 029		1706	10 00		
	Factory Expense 158	1836			10 00
	To correct distribution of Th A Edison Phono - covering water purchased by this firm for during Sept 1910 to 11-8-1910				

31							
Mat'ls in Process	1[illegible]			9 17			
037							
Factory Expense	1[illegible]	6				9 17	
15-3							
To correct							
distribution of Mat'ls							
the amount - covering							
mat'ls furnished by other							
producing Stations during							
Oct-1915 Ref No 15-10-110							
31							
Mat'ls Returned to vendors	1[illegible]3			35 15			
Factory Expense	1[illegible]	6		10 5 40			
15-5	40 [illegible]						
15-3	49 43						
16-5	35						
24-3	50 95						
Overhead	1[illegible]					1 40 61	
To distribute							
Amount covering mat'ls							
consumption for October							
Amount rendered in							
Voucher by Chain							
Plan No. 3 as offset							
to Overhead Credit as							
E P No Voucher vouchers							
31							
Manufacturing Orders	1[illegible]5	6		40 7 37			
5 of 15							
Manufacturing Orders	1[illegible]5	4				39 6 97	
14-0	27 [illegible]						
5-01	39 [illegible]						
Cost Accounting Inventory Dept	3[illegible]	6				5 40	
35-3							
Material's Returned							
by N. H. Parmington							
Tickets used in Overhauling							
pattern during Oct-1915							

31							
Accounts Receivable	8			24 69			
Accounts Payable	35					24 69	
To correct posting							
of Credit Vouchers #7-53							
7-50 & 7-24 9 in Analysis							
of Sales July-1915							
31							
Accounts Payable	35			4 5 5 76			
Accounts Receivable	8					4 5 5 76	
To correct posting							
of Vouchers 7-149 & 7-191							
in Analysis of Sales July-1915							
31							
Accounts Payable	35			2 75			
Advances to Employees	18					2 75	
To correct posting							
of No. 15-8-19 & in Ab of E							
for August-1915							
31							
Advances to Employees	18			35 00			
Accounts Payable	35					35 00	
To correct posting of							
No. 15-8-99 in Ab of E							
August-1915							
31							
Overhead	4[illegible]			201 00			
Sales of Commercial Cells	650					201 00	
65 cells							
To distribute							
to Sales Ab in October 1915							
10% & 30% allowed							
W R Hutchins on Sales of							
100 cells to Merchants							
& Miss Iowa Co. Ref							
Credit 15-10-170							

October 1910

31

Sales of Renewals Motors	716	.	700 00		
Motor accommodations	85	.		700 00	
In consy. the sale of one #10 7½ hp having 1100 RPM motor to M.R. Hutchison in Duckington O.C. for use in Kingston Mach. Per memo of H.W.B. 15-6-10.					
31					
Motor accommodation	85	.	160 00		
Sales of Renewals Motors	716	.		160 00	
This entry covers return of one #10 7½ G.E. Motor #117761 returned by M.R.H. in connection with Motor sold him for $710.00. Per memo of H.W.B. 15-6-10.					
31					
Fenwick's Bells Fellows 7th class	310	.	793 51		
56 old cells					
Cost of Renewals Commercial	597	.		730 59	
Old cells					
Manufacturing Order	115	6/6		63 92	
4786					
Invoiced Cost of Renewals - Commercial with value of 56 old cells battery received from Co. cells at factory less cost of repairs. This battery returned by A.A. Nail Iron Co. on R.R. 11470R - replaced on R.O. 1587 - Invoice 15-9-10					

October 1910

31

Cost of Renewals Commercial	597	.	36 35		
Old cells					
Manufacturing Order	115	6/6		36 35	
4786					
Cost of repairs necessary to determine class of 56 old cells returned by Lowning News Association on R.R. 11489R. This battery replaced on R.O. 3377C. Invoice 15-6-10.					
31					
Cost of Renewal Commercial	597	.	17 64		
Old cells					
Manufacturing Order	115	6/6		17 64	
4786					
Cost of repairs necessary to determine class of 20 old cells returned by Lowning News Association on R.R. 11490R. This battery was replaced on R.O. 3377C. Invoice 15-9-10.					
Per entry below					
31					
Fenwick's Bells Fellows 7th class	310	.	7 17		
7 old cells					
Manufacturing Order	115	6/6		7 17	
4786					
Value of 7 old cells received from 7 old cells returned on R.R. 11490R. Per entry above.					

October 1910

31					
Trucked bills Filled 7th class 10 cell	310		35 85		
Cost of Renewals Commercial	594			1 791	
8 cell					
Manufacturing Order	115	1/2		15 94	
#760					
To credit Cost of Renewals - Commercial with 10 cell cells removed from 100 cell battery due cost of putting same in salable condition. This battery was replaced on RO. 6419 C. Invoice 15-10-7 X					
31					
Trucked bills Filled 7th class 36 cells	310		188 69		
Cost of Renewals Commercial	594			175 81	
8 cell					
Manufacturing Order	115	1/2		67 88	
#760					
To credit Cost of Renewals Commercial with value of 36 cell cells removed from 40 cell battery due cost of repairs necessary to return class. This battery was returned by James A Hood Com. on RR 1146R and replaced on RO. 5491C Inv 15-9-103					
31					
Anderson Allowance	510		7 50		
Manufacturing Order	115	1/2		7 50	
#760					
To charge Anderson Allowance the with difference between amount received and cost of renewing 18 cell cells. Re Repair Order 1174 R					

October 1910

31					
Trucked bills Filled 7th class 57 cell cells	310		245 81		
Cost of Renewals Railroad 8 cell cells	604			185 93	
Manufacturing Order	115	1/2		71 93	
#760					
To credit Cost of Renewals - Railroad with value of 57 cell cells - removed from 80 cell cells due cost of repairs necessary before class can be determined. This battery was returned by Central of Georgia RR on RR 1174 R and replaced on RO. 3333 C Invoice 15-6-488					
31					
Cost of Renewals Commercial 8 cell cells	594		35 08		
Trucked bills Filled 7th class 50 cell cells	310		179 87		
Manufacturing Order	115	1/2		57 95	
#760					
To charge Cost of Renewals Commercial with cost of repairs necessary to return capacity, less value of 8 cell cells - removed from 48 cell cell battery returned by Manchester Repairing Works on RO. 1174 R. Replaced on RO. 5110 C Inv 15-8-117					

31

Finished Cells Filled 1st class — 34 0 14

10 Ah cells

Finished Cells Filled 1st class — 20 15

10 Ah cells

Manufacturing Order — 113 99

4786

This entry covers recovering of 10 Ah cells into 10 Ah cells. Shipped to R.P.B. Chicago on Ro. 4188C

31

Operation of Dock — 630 — 145

35%

Manufacturing Order — 145 — 145

4786

Cost of recovering 1,810 cells taken from 3% Bad Dock. Ro Repair Order 11649R

31

Anderson Allowances — 560 — 1,464

Manufacturing Order — 145 — 1,464

4786

To charge Anderson Allowances 40 with difference between amount received and cost of recovering 34 ab cells on Ro 11683R

31

Profit & Loss — 718 — 14 07

Finished Cells Filled 1st class — 310 — 7 10 07

10 Ah cells

Finished Cells Filled 1st class — 310 — 20 15

10 Ah cells

Manufacturing Order — 145 — 113 99

4786

Cost of recovering 10 Ah cells into 10 Ah cells. These cells shipped to R.P.B. Chicago on Ro 11801 Material

31

Factory Expense — 430 — 180 71

1%

Manufacturing Order — 145 — 180 71

4786

Cost of replacing or repairing defective cells & parts in Acres during October 1911

31

Anderson Allowances — 560 — 17 88

Manufacturing Order — 145 — 17 88

4786

To charge Anderson Allowances with difference between amount received and cost of recovering 18 ad cells - Ro Ro. 11782R

31

Anderson Allowances — 560 — 90

Manufacturing Order — 145 — 90

4786

To charge Anderson Allowances with difference between amount received and cost of recovering 1 ad cell 11816R

31						
Operations of Branch	630		45 71			
35-d						
Manufacturing Orders	115	6.			45 71	
#746						
Debiting						
Operations of Branch						
with cost of repairing						
650 wd battery. See						
Ro. 11746R						
31						
Reserve Dept	676	6	9 47			
707						
Manufacturing Orders	115	6.			9 47	
#746						
To charge Reserve						
Repairs with cost of						
repairing cells and to						
Reserve Dept for that						
during October 1910						
31						
Reserve for Bad Debts	705		79 95			
Manufacturing Orders	115	6.			79 95	
#746						
To charge						
Reserve for Bad Debts 4%						
with allowances made to						
customers on repairs						
during October 1910						
31						
Factory Expense	436	6	35 17			
1708						
Manufacturing Orders	115	6.			35 17	
#746						
Cost of repairing						
replacing defective						
cells and post in Repairs						
during Oct. 1910						

31						
Manufacturing Orders	A	6		8 75		
5548						
Manufacturing Orders	A	6				8 75
#746						
Cost of repairing						
matrix returned by Kf						
Bergs Station for repair						
31						
Profit & Loss	505			771 07		
Finished Cells Filled 2nd class	310			119 11		
Shad cells						
Manufacturing Orders	115	6.				59 32
#746	47 88					
1907	8 86					
1897	7 98					
Finished Cells Filled 1st class	467					330 86
50 ad cells						
To charge						
Pass & with depreciation						
from 1st to 2nd class on						
34 ad cells and from 1st to						
3rd on 1 ad cells and						
scrapping of 1 ad cells						
as shown on Ro. 11907R						
31						
Profit & Loss	505			485 08		
Finished Cells Filled 2nd class	310			6 61		
2nd cell						
Finished Cells Filled 1st class	467					430 17
65 ad cells						
Manufacturing Orders	115	6.				61 57
#746						
To charge Pass &						
with depreciation from						
1st to 2nd class on 34 ad cell,						
depreciation from 1st to						
3rd on 1 ad cell and						
scrapping of 1 ad cells,						
to gether with cost of						
repairs necessary to put						
class could be determined						
See Repair Orders 11907R						

31					
Anderson Allowances	150		7.11		
Manufacturing Order	115	6.			7.11
4760					
To charge Anderson Allowances 4/6 with difference between amount received and cost of measuring 3rd cell for Anderson Bell Co. in R.O. 10450R					
31					
Anderson Allowances	150		7.13		
Manufacturing Order	115	6.			7.13
4761					
To charge Anderson Allowances with difference between amount received and cost of measuring 1st cell for Anderson Bell Co in R.O. 11985R					
31					
Anderson Allowances	510		6.63		
Manufacturing Order	115	6.			6.63
4762					
To charge Anderson Allowances 4/6 with difference between amount received and cost of measuring 1st cell for Anderson Bell Co in R.O. 10916R					

31					
Finished bells assembled	757.		1101.63.75		
Work in Progress	1910.			1101.63.75	
A-B Q-L Tops cells assembled during Oct. 1910					
150	03	779.81			
1150	04	9940.94			
300	04A	1855.37			
600	05	4332.80			
1335	06	11,705.24			
1860	07	20,677.47			
1873	07A	37,074.74			
140	010	1,904.93			
70	010A	1,104.31			
70	010B	1,165.29			
1350	011	7,603.57			
300	011A	574.41			
150	011B	38.06			
7053	012	74,997.48			
450	012A	1,665.16			
350	013	1,750.70			
750	013A	1,473.53			
1199	014	6,759.21			
150	015	1,177.45			
150	019	1,322.47			
31					
Finished bells assembled M.Tops	757.		436.75		
3900 M.P. cells		350.48			
600 M.T.O. "		85.27			
Work in Progress	1910.			436.75	
M.Tops cells assembled during October 1910					

31							
Accounts Payable	386		7 27				
Accounts Receivable	8					7 27	
To correct posting							
of Invoices 15-6-1299							
15-6-1009 & 15-6-1318							
in Analysis of Sales							
June - 1910							
31							
Accounts Receivable	8		3 75				
Accounts Payable	386					3 75	
To correct							
posting of Invoice							
15-6-390. in Analysis							
of Sales June - 1910							
31							
Accounts Payable	386		10 13				
Accounts Receivable	8					10 13	
To correct							
posting of Invoices							
15-6-1299 & 15-6-1307							
in Analysis of Sales							
April - 1910							
31							
Accounts Receivable	8		87 6 87				
Accounts Payable	386					87 6 87	
To correct posting							
of the following C.							
Invoices in Analysis							
of Sales - April - 1910							
15-4-19	8.00						
4-70	8.00						
4-150	27 6						
4-194	266.19						
4-193	148.15						
4-190	17.79						
4-260	300.98						
4-270	10.00						

31							
Accounts Payable	386		37 47				
Accounts Receivable	8					37 47	
To correct posting							
of Invoices listed below							
in Analysis of Sales							
May - 1910							
15-5-483	96						
125	267.41						
794	500						
504	96						
31							
Accounts Receivable	8		8 21 53				
Accounts Payable	386					8 21 53	
To correct posting							
of following credit							
invoices in Analysis							
of Sales May - 1910							
15-5-55	127.77						
5-59	464.15						
5-171	460.85						
5-264	7.76						
31							
Finished Sales Filled Ni Cap	300		27 9 1 95				
7367 Ni Cells	7304.19						
300 Nero "	467.76						
Finished Sales Accumulated Ni Cap	305					27 5 4 73	
7367 Ni Cells	7441.95						
300 Nero "	459.88						
Manufacturing Order	105					30 37	
5701							
Factory Expense	401					1 85	
15-3							
Ni Cap Cells							
filled & formed during							
October 1910							

31

Finished Cells Filled 1st Orders — 767 | 107,143.73

Finished Cells Assembled — 737

Manufacturing Orders — 165 1/6 | 10,997.96

5801

Factory Refuse — 436 1/6 | 1,090.07

1503

A.B.D. & E. Type cells

Number	Type	amount Cost	Labor & Expense	Material	Total
145	A3	700.05	25.90	6.96	732.91
1376	Bd	8171.10	311.88	15.15	8538.13
300	Bd H	1855.39	76.50	11.33	1943.70
750	Ar	5450.10	213.75	17.00	5700.85
1089	Ac	9162.79	381.15	106.72	9650.66
1484	As	16,464.69	495.27	300.19	17,260.10
2899	Ash	32,473.37	1,411.63	389.46	34,273.81
160	A10	190.98	20.50	23.66	235.14
70	A12	1,103.71	48.30	147.72	1,299.73
70	A12H	1,165.79	53.90	147.72	1,367.41
150	B1	259.31	6.38	1.16	266.85
1091	B1H	2,102.54	57.16	3.45	2,163.54
36	B2	730.45	21.42	4.65	756.52
1201	Bd	6,564.71	232.13	56.93	6,853.77
450	BdH	1,665.16	63.00	13.73	1,741.89
140	B3	720.97	26.60	6.44	753.53
420	B3H	2,143.00	84.00	20.15	2,247.15
1199	Bc	6,979.21	203.83	19.46	7,202.46
150	Bc	1,177.46	39.75	9.77	1,226.48
150	Bg	1,368.46	47.70	9.75	1,425.91
		101,997.96	4,055.70	1,090.07	107,143.73

31

Cost of Commercial Cells Sold — 551 | 2,268.37

Finished Cells Filled 1st Orders — 767 | 310,461

6 Ps cells

Manufacturing Orders — 145 1/6 | 23,711

1809 — 1,160

1890 — 1,018

2101 — 271

4901 — 981

9 cells and equipment shipped to Sales during Oct. 1910

31

Cost of Commercial Cells Sold — 551 | 23,486.06

Finished Cells Filled 1st Orders — 767 | 21,804

10 P cells

Manufacturing Orders — 145 1/6 | 16.26

1809 — 810

1890 — 756

9 cells and equipment shipped to Comm'l Sales during October 1910

31

Cost of Commercial Cells Sold — 551 | 2,023.16

Finished Cells Filled 1st Orders — 767 | 1,979.88

375 Ps cells

Manufacturing Orders — 145 1/6 | 43.28

1809 — 575

1890 — 453

Ps cells and equipment shipped to Comm'l Sales during October 1910

31									
Cost of Commercial Bell Cells	55th	.		16	54	.			
Finished bells Filled & Sealed	46th	.					1	64	38
30 Bc cell									
Manufacturing Order	1th	1/6						16	
1909									
Bc cell and									
equipment shipped &c									
Comm'l Sales during									
October - 1910									
31									
Cost of Commercial Bell Cells	55th	.		270	68	.			
Finished bells Filled & Sealed	46th	.					3	57	67
50 Qc cell									
Manufacturing Order	1th	1/6						18	01
1909 9.10									
1910 8.91									
Qc cell and									
equipment shipped &c									
Comm'l Sales during									
Oct - 1910									
31									
Cost of Commercial Bell Cells	55th	.		10	58	38	.		
Finished bells Filled & Sealed	46th	.						66	77
33 Ba H cell									
Manufacturing Order	1th	1/6						38	41
1909 6.69									
1910 31.72									
Ba H cell and									
equipment shipped &c									
Comm'l Sales during Oct 1910									
31									
Cost of Commercial Bell Cells	55th	.		38	760	.			
Finished bells Filled & Sealed	46th	.					3	54	63
133 Ba H cell									
Manufacturing Order	1th	1/6						32	89
1909 19.98									
1910 12.91									
Ba H cell and									
equipment shipped									
&c Comm'l Sales during									
Oct - 1910									

31									
Cost of Commercial Bell Cells	55th	.	30	75	31	.			
Finished bells Filled & Sealed	46th	.					2	67	73
839 Bc cell									
Manufacturing Order	1th	1/6						37	18
1909 173.70									
1910 152.14									
1908 38.96									
1907 11.176									
Bc cells and									
equipment shipped &c									
Comm'l Sales during									
Oct - 1910									
31									
Cost of Commercial Bell Cells	55th	.	19	00	57	.			
Finished bells Filled & Sealed	46th	.					17	47	13
4514 Bd cell									
Finished bells assembled	46th	.						39	45
108 Bd cells									
Manufacturing Order	1th	1/6					1	58	98
1909 77.73									
1910 57.37									
1908 37.98									
1901 10.00									
1907 10.00									
Bd cells and									
equipment shipped &c									
Comm'l Sales during									
Oct - 1910									
31									
Cost of Commercial Bell Cells	55th	.	7	57	88	.			
Finished bells Filled & Sealed	46th	.						39	45
119 Bd H cells									
Manufacturing Order	1th	1/6						36	80
1909 31.38									
1908 4.11									
1910 20.19									
1907 .32									
Bd H cells and									
equipment shipped &c									
Comm'l Sales during Oct 1910									

31											
Cost of Commercial Bell Cells	556				7900	08					
Finished Bell Filled & Labeled	762								1	64	72
30 Bl cells											
Finished Bells Assembled	737								1	50	13
210 Bl cells											
Manufacturing Orders	165									30	16
1809	90.24										
1810	71.94										
5801	39.90										
Bl cells and											
equipment shipped											
to Commercial Sales during											
Oct. 1910											
31											
Cost of Commercial Bell Cells	556			1	0	09	71				
Finished Bells Filled & Labeled	762								96	64	
135 Bl cells											
Manufacturing Orders	165									45	09
1809	17.50										
1810	27.59										
Bl cells and											
equipment shipped to											
Commercial Sales during											
Oct. 1910											
31											
Cost of Commercial Bell Cells	556			8	72	40	09				
Finished Bells Filled & Labeled	762								6	40	66
993 Bl cells											
Finished Bells Assembled	737								1	02	77
300 Bl cells											
Manufacturing Orders	165									51	86
1809	2433										
1810	197.73										
2108	10.66										
5801	69.00										
4801	3.06										
Bl cells and											
equipment shipped to											
Commercial Sales during											
Oct. 1910											

31											
Cost of Commercial Bell Cells	556					29	61				
Finished Bell Filled & Labeled	763									27	11
4 Bl cells											
Manufacturing Orders	165										50
1809	1.30										
1810	1.18										
Bl cells and											
equipment shipped to											
Commercial Sales during											
Oct. 1910											
31											
Cost of Commercial Bell Cells	556			2	8	8	56				
Finished Bells Filled & Labeled	763								26	90	90
315 Bl cells											
Manufacturing Orders	165									14	67
1809	90.79										
1810	58.88										
Bl cells and											
equipment shipped to											
Commercial Sales during											
Oct. 1910											
31											
Cost of Commercial Bell Cells	556		11	9	28	51					
Finished Bells Filled & Labeled	763								8	25	67
906 Bl cells											
Finished Bells Assembled	737								2	97	85
300 Bl cells											
Manufacturing Orders	165									69	35
1809	355.10										
1810	199.03										
2108	2.55										
5801	173.90										
4801	9.33										
Bl cells and											
equipment shipped to											
Commercial Sales during											
Oct. 1910											

October 1910

31										
Cost of Commercial Bell Cells	55¢	.	21	66	70	13	.			
Finished bell filled 1st class	46	.						1	9	15	74
1155 A1 cells										
Finished bells assembled	73¢	.							6	6	91
60 A1 cells										
Manufacturing order	1¢	%							10	8	56
1909 551.70										
1910 107.79										
1911 27.30										
687 cells and										
equipment shipped to										
Comm'l Sales during										
Oct. 1910										
31										
Cost of Commercial Bell Cells	55¢		6	6	51	53				
Finished bell filled 1st class	46	.						6	7	6	91
470 A10										
Manufacturing order	1¢	%							3	8	67
1909 730.57										
1910 118.33										
1911 58.36										
1912 1557.										
470 cells and										
equipment shipped to										
Comm'l Sales during Oct. 1910										
31										
Cost of Commercial Bell Cells	55¢	.	5	8	8	91				
Finished bell filled 1st class	46	.						5	4	6	69
307 A11 cells										
Manufacturing order	1¢	%							3	1	74
1909 187.67										
1910 157.67										
414 cells and										
equipment shipped to										
Comm'l Sales during Oct. 1910										

October 1910

31										
Cost of Wire cells Sold	59¢	.		2	1	3	58			
Finished bell filled W'ship	3.00							1	8	0	91
116 Wire cells										
Manufacturing order	1¼	%							3	2	67
1909 —										
1910 3267.										
W'ire cells										
shipped to Sales during										
Oct. 1910										
31										
Cost of Wire cells Sold	59¢	.		3	1	3	41			
Finished bell filled W'ship	3.00	.						2	9	1	65
187 Wire cells										
Manufacturing order	1¼	%							3	1	76
1909 12.79										
1910 8.07										
1908 .61										
1907 .19										
Wire cells and										
equipment shipped to										
Sales during Oct. 1910										
31										
Cost of MS cells Sold	59¢			2	3	5	57			
Finished bell filled W'ship	3.00	.						1	2	1	90
131 MS cells										
Finished bells assembled W'ship	75¢	.							9	9	12
107 MS cells										
Manufacturing order	1¼	%								7	50
1910 6.48										
1911 1.02										
MS cells shipped										
to Sales during Oct. 1910										
31										
Cost of Miners Lamps Sold	57¢	.		5	6	3	75			
Finished bell filled W'ship	3.00	.						2	1	4	50
2164 MS cells										
Finished bell assembled W'ship	75¢	.							1	8	45
900 MS cells										
Manufacturing order	1¼	%							3	2	9	30
1910 3391.30										
1911 700.										
Miners Lamp cells										
during Oct. 1910										

31									
Cost of Commercial Bell Cells	5 8/4			1	1 5 3	6 4			
Finished Bell Fullers 1st class	4 5 3							1 4 5 3	3 7
3 a 1 # cells									
Manufacturing orders	1 4 6	1/2						1 0 7 5	
1909	4 6 5								
1890	5 6 0								
4 1/2 # cells and									
equipment shipped &c									
Comm'l Sales during Oct 1910									
31									
Cost of Commercial Bell Cells	5 8/4				1 6 4				
Cost of Railroad Bell Cells	5 9 0				1 4 6 8				
Manufacturing orders	1 4 6	1/2						1 6 3 7	
1890									
Additional copper									
furnished for B 1 # cells									
during Oct-1910									
31									
Cost of Railroad Bell Cells	5 9 0				3 2 7 4				
Finished Bell Fullers 1st class	4 6 4							3 1 8 8	
9 B 1 cells									
Manufacturing orders	1 4 6	1/2						3 5 4	
1909	1 8 4								
1890	1 7 0								
B 1 cells and									
equipment shipped &c									
RR Sales during Oct-1910									
31									
Cost of Railroad Bell Cells	5 9 0				2 4 6 7 5				
Finished Bell Fullers 1st class	4 6 4							2 2 6 6 4	
5 B 1 # cells									
Manufacturing orders	1 4 6	1/2						2 0 1 1	
1909	1 2 3 1								
1890	7 8 0								
B 1 # cells and									
equipment shipped &c									
RR Sales during Oct-1910									

31									
Cost of Railroad Bell Cells	5 9 0			1 6 4 5	8 7				
Finished Bell Fullers 1st class	4 6 4							1 5 0 5	3 7
3 9 0 B 1 cells									
Manufacturing orders	1 4 6	1/2						1 0 0 5	5
1909	9 1 5 7								
1890	4 1 8 3								
B 1 cells and									
equipment shipped &c									
RR Sales during Oct									
1910									
Cost of Railroad Bell Cells	5 9 0			8 1 9 0 7					
Finished Bell Fullers 1st class	4 6 4							7 3 5 7	7
3 1 8 B 1 # cells									
Manufacturing orders	1 4 6	1/2						6 3 8 1	
1909	6 1 0 7								
1890	2 7 7 4								
B 1 # cells and									
equipment shipped &c									
RR Sales during Oct-1910									
31									
Cost of Railroad Bell Cells	5 9 0			2 3 4 1 1					
Finished Bell Fullers 1st class	4 6 4							2 1 4 7 0	
4 0 B 1 cells									
Manufacturing orders	1 4 6	1/2						1 9 4 1	
1909	1 1 9 4								
1890	7 4 7								
B 1 cells and									
equipment shipped &c									
Sales during Oct-1910									
31									
Cost of Railroad Bell Cells	5 9 0			8 7 1 2					
Finished Bell Fullers 1st class	4 6 4							7 7 1 5	
1 7 0 B 1 cells									
Manufacturing orders	1 4 6	1/2						4 1 7	
1909	2 5 6								
1890	3 0 1								
B 1 cells and									
equipment shipped &c									
Sales during Oct-1910									

| | | |

31											
Cost of Home Lighting Cells Sold	584	.		1	9	7	0	0			
Finished Cells Filled 1st Order	463	.							1	7	3 0 09
513 Bd# cells											
Manufacturing Order	166	½								1	0 1 15
1909	87	43	.								
1910	84	72	.								
Bd# cells and											
equipment shipped											
H.L. Sales during Oct. 1910											
31											
Cost of Home Lighting Cells Sold	580	.		1	3	5	4	5			
Finished Cells Filled 1st Order	463	.							1	2 7	8 17
2d Bd# cells											
Manufacturing Order	166	½								7 6	28
1909	43	47	.								
1910	3	51	.								
Bd# cells and											
equipment shipped											
4/6 H.L. Sales during											
Oct. 1910											
31											
Cost of Home Lighting Cells Sold	580	.		5	3	9	6	9			
Finished Cells Filled 1st Order	463	.								5 7 3	6 9
81 ad cells											
Manufacturing Order	166	½								16	19
1909	13	01	.								
1910	3	18	.								
Ad cells and											
equipment shipped											
4/6 H.L. Sales during											
Oct. 1910											
31											
Cost of Home Lighting Cells Sold	580	.		1	7	0	1	0			
Finished Cells Filled 1st Order	463	.								16	7 63
24 ad# cells											
Manufacturing Order	166	½								7	57
1909	4	05	.								
1910	3	52	.								
Ad# cells and											
equipment shipped 4/6											
H.L. Sales during Oct. 1910											

31											
Cost of Renewals Commercial	584	.		5	2	0	7	9			
Finished Cells Filled 1st Order	463	.								5 0	5 13
6 Renewals											
Manufacturing Order	166	½									1 5 16
1909	9	79	.								
1910	6	97	.								
16 cells and											
equipment shipped											
4/6 Comm'l Renewal Sales											
during Oct. 1910											
31											
Cost of Renewals Commercial	584	.				4	0	5			
Finished Cells Filled 7th Order	310	.									4 0 3
2 Bd cells											
Manufacturing Order	166	½									0 2
1910											
2 cells shipped											
4/6 Comm'l Renewal Sales											
during Oct. 1910											
31											
Cost of Renewals Commercial	584	.		8	1	4	7	6			
Finished Cells Filled 1st Order	463	.								1 6 5	33
79 ad											
Finished Cells Filled 7th Order	310	.								3 2 4	17
90 ad cells											
Manufacturing Order	166	½								7 6	55
1909	13	20	.								
1910	13	67	.								
Ad cells and											
equipment shipped											
4/6 Comm'l Renewal											
Sales during Oct. 1910											

31								
Cost of Commercial Renewals	594	.		3 3 0 5 07	.			
Finished Bell Filled 1st class	463	.					3 7 3 4 07	
300 AC cells								
Finished Bell Filled 2nd class	310	.					4 6 1 73	
83 AC cells								
Manufacturing Order	116	½					1 0 9 77	
1909	61 73							
1910	48 04							
AC cells and								
equipment shipped								
to Comm'l Renewal Sales								
during Oct 1910								
31								
Cost of Renewals Commercial	594	.		3 5 6 7 95	.			
Finished Bells Filled 1st class	463	.					3 4 2 6 49	
432 AC cells								
Manufacturing Order	116	½					1 4 1 45	
1909	81 59							
1910	59 89							
AC cells and								
equipment shipped to								
Comm'l Renewal Sales								
during Oct 1910								
31								
Cost of Renewals Commercial	594	.		4 9 7				
Finished Bells Filled 2nd class	310	.					4 9 7	
1 AC cell								
AC cell								
shipped to Comm'l								
Renewal Sales during								
Oct - 1910								
31								
Cost of Renewals Commercial	594	.		1 6 7 0 78	.			
Finished Bell Filled 1st class	463	.					1 4 5 7 19	
171 AC cells								
Finished Bell Filled 2nd class	310	.					1 4 1 11	
34 AC cells								
Manufacturing Order	116	½					2 4 4 48	
1909	40 97							
1910	33 56							
AC cells and								
equipment shipped to Comm'l								
Renewal Sales during Oct 1910								

31								
Cost of Renewals Railroad	607	.			13 4 41			
Finished Bell Filled 1st class	463	.					13 4 31	
11 AC cell								
Manufacturing Order	116	½						10
1909								
AC cells shipped								
to RR Renewal Sales								
during Oct 1910								
31								
Cost of Renewals Railroad	607	.			3 5 9			
Finished Bell Filled 2nd class	310	.					3 5 9	
1 AC cell								
AC cells shipped								
to RR Renewal during								
Oct 1910								
31								
Cost of Renewals Railroad	607	.			7 1 74			
Finished Bells Filled 1st class	463	.					7 1 65	
1 Art cell								
Manufacturing Order	116	½						09
1910								
Art cells shipped								
RR Renewal Sales during								
Oct 1910								
Finished Bells Filled 1st class	463	.			6 3 73			
20 Bat cells								
Manufacturing Order	116	½			4 10			
1909	2 80							
1910	1 30							
Cost of Commercial Bell Sales	594	.					6 7 83	
Bat cells returned								
to Sales during Oct 1910								
31								
Finished Bell Filled 1st class	463	.			7 6 6 60			
100 Bat cells								
Manufacturing Order	116	½			2 0 40			
1909	13 98							
1910	6 42							
Cost of Commercial Bell Sales	594	.					7 8 7 00	
Bat cells and								
equipment returned to								
Sales during Oct 1910								

31						
Finished Cells Filled 1st class	464.		2016			
48 cells						
Manufacturing Order	111	6	121			
1909 .91						
1910 .90						
Cost of Commercial Cells Sold	551.				2487	
551 cells and						
equipment returned &c						
Sales during Oct. 1911						
31						
Finished Cells Filled 1st class	464.		670	60		
670 cells						
Cost of Commercial Cells Sold	551.				4700	60
6 all cells returned						
&c Sales during Oct. 1911						
31						
Finished Cells Filled 1st class	464.		594	58		
58 all cells						
Manufacturing Order	111	6	1099			
1909 .99						
1910 .05						
Cost of Commercial Cells Sold	551.				5463	97
06 cells and						
equipment shipped &c						
Sales during Oct. 1911						
31						
Finished Cells Filled 1st class	464.		1815	99		
1515 all cells						
Manufacturing Order	111	6	61	37		
1909 .3939						
1910 .2626						
Cost of Commercial Cells Sold	551.				1877	36
03 cells and						
equipment returned &c						
Sales during Oct. 1911						

31						
Finished Cells Filled 1st class	464.		9261			
11 Pieces						
Manufacturing Order	111	6	19			
1910						
Cost of Commercial Cells Sold	551.				9270	
551 cells and						
equipment shipped						
&c Sales during Oct. 1911						
31						
Finished Cells Filled 1st class	464.		2180			
5 Pieces						
Manufacturing Order	111	6	117			
1909 .91						
1910 .26						
Cost of Commercial Cells Sold	551.				2297	
5 cells and						
equipment returned &c						
Sales during Oct. 1911						
31						
Finished Cells Filled 1st class	464.		30 37			
6 Pieces						
Manufacturing Order	111	6	05			
1909 —						
1910 .05						
Cost of Commercial Cells Sold	551.				30 37	
6 cells and						
equipment shipped &c						
Sales during Oct. 1911						
31						
Finished Cells Filled 1st class	464.		1099			
24 Pieces cells						
Manufacturing Order	111	6	176			
1909 3.91						
1910 .35						
Cost of Home Lighting Cells Sold	580.				7075	
24 cells and						
equipment returned &c						
Sales during Oct. 1911						

31									
Finished Bell Fitted 7th Floor	310	.		10	48				
7 Bell cell									
Manufacturing Order	116	L			07				
1890									
Cost of Renewals Commercial	194	,					10	50	
Old Cell returned									
4th Floor during Oct 1910									
31									
Finished Bell Fitted W/Stiff	300	.		5	90				
6 Bell cell									
Manufacturing Order	116	L		8	49				
1890									
Cost of Mario's Lamps Sold	511	.					14	39	
Mario's Lamps									
returned 4th Floor									
during Oct 1910									
31									
Manufacturing Order	116	L		371	64				
1897 17.73									
1890 308.01									
1891 45.90									
Cost of Parts Sold	608	.					371	64	
Cost of Parts returned									
7th Floor during Oct 1910									
31									
Factory Expense	436	L		11	16				
1905									
Manufacturing Order	116	L					11	16	
1901									
Cost of Replacing									
7th Floor Robertson-wheel									
found to be in specified									
Quality									
31									
Manufacturing Order	116	L		17	71				
1897 .04									
1890 17.63									
Durrie Expense	640	L					17	71	
7-3									
Material returned									
by Durrie's Dept during									
Oct 1910									

31									
Shipping Expense	677	L		14	01				
115-7									
Manufacturing Order	116	L					14	01	
1890 7.35									
1901 11.66									
Replacing Robertson spoiled									
in transit during Oct									
1910									
31									
Manufacturing Order	116	L		1	89				
1848									
Manufacturing Order	116	L						13	
1890									
Bell Boating & Finished Dept	341	L					1	10	
33-7									
Material drawn									
by Mr Davis Boston									
during Oct 1910									
31									
Face Goods	674	L		15	01				
Manufacturing Order	116	L					15	01	
1890									
Material forwarded									
Gratis to customer									
during Oct 1910									
31									
Factory Expense	436	L		16	104				
1905									
Finished Bell Fitted 1st Floor	310	.					5	30	
12 Bell									
Manufacturing Order	116	L					10	76	
1897 6.97									
1910 3.67									
Bell Boating & Finished Dept	343	L					6	64	
33-3									
Replacing									
defective material									
during Oct 1910									

31									
Repairs Expense		670	1/6		17 11				
703									
Manufacturing Order		116	1/6					17 11	
1909	17.								
1910	11.99								
Material drawn									
by Repairs Dept during									
Oct 1911									
31									
Manufacturing Order		8	1/6		7 67				
4905									
Manufacturing Order		8	1/6					7 67	
4905									
Nail Solution									
returned by Chemist,									
Repairs Station during									
Oct 1911									
31									
Removal Expense		676	1/6		67				
707									
Manufacturing Order		116	1/6					67	
1890	.15								
1910	.36								
1911	.11								
Material drawn									
by Removal Dept during									
Oct 1911									
31									
Operation of Truck		690			7 17				
3500									
Finished bell Filled 1 cables		310						7 17	
7 Ab cells									
Replacing									
7 ab cells in 1 Ford Truck									
during Oct 1911									

31									
Reserve for Bad Debt		108			29 78				
Finished bell Filled 1 cables		963						17 30	
5 Ab cells									
Finished bell Filled 1 cables		310						1 48	
1 cell									
Manufacturing Order		116	1/6					11 96	
1909	.91								
1910	.76								
1911	3.29								
Allowances									
made to Customers during									
Oct 1911									
31									
Profit & Loss		708			91 71				
Finished bell Filled 1 cables		963						91 13	
10 ab cells									
Manufacturing Order		116	1/6					58	
1890									
Lost of 10 ab cells									
which were charged to									
Accrued Loss 4th in 2000									
Pl. Credit from 10-150									
31									
Cost of Parts Sold		606		5 649 08					
Manufacturing Order		116	1/6					5 564 89	
1909	290.33								
1910	1 916.47								
1911	3 358.09								
	5 564.89								
Cell Lighting 1 Fire cell Wright	348	1/6					6 271		
Reserve for Factory Expense	486						21 00		
Reserve for General Expense	496						15 00		
							5 564 89		

31									
Manufacturing Orders		1811	6		28	0	10		
4,374									
Manufacturing Orders		1116	6					277	50
1809	3,431								
1190	178,371								
1701	114,471								
Miscellaneous - Fire Bell Dept		3,13	7	6				2	60
333									
Material donated									
by Chicago Power									
Station during Oct 1911									
31									
Cost of Selling Profit Bell		6,11			37	7	08		
Manufacturing Orders		1116	6					37	7 08
1190									
Cost of Selling									
Profit Bell during									
October 1911									
31									
Employees Liability Insurance		1130			1	4	00	00	
Employees Liability Insurance accrued		1,711						1	4 00 00
To adjust the									
above account $1400.00									
charged off monthly to									
Employees Liability									
Insurance Accrued A/c.									
Amounts have been $300.00									
monthly. This entry									
made for instruction									
of Mr Ford Bell									

31									
Battery Rentals Investment - 6/10 A		7,76			3,471	6	11		
Transfer Bell Telephone Dept		7,67						391	5 86
370 Bell cells									
Manufacturing Orders			6					105	79
1809	6,710								
1190	4,364								
Bell cells and									
equipment on Battery									
Rental Service Schedule									
during October									
31									
Edison Chemical Work Current Advances		4,73			10	7	7	58	
Edison Chemical Work								10	7 7 58
Total Investment		5,76							
To correct									
distribution of Income									
15-7-1779 in Analysis									
of Sales - July - 1911									
31									
Edison Chemical Work Current Advances		4,73			18	7	7	9 00	
Profit & Loss		5,78						18	7 7 9 00
To adjust									
Edison Chemical Work									
current Advances a/c to tally									
to agree with statement									
furnished by Edison									
Chemical Work - 6/8/11									
This figure represents									
profits made by the above									
from March 11-1911 to Aug									
31-1911									
31									
Factory Expense		4,36			5	6	11		
45-7									
Shipping Expense		6,74			5	6	10		
45-8									
Operation of Trucks		6,30						11	4 71
To charge proportionally to the above the cost of operating trucks during Oct 1911									

Date	Particulars	Folio	Debit	Credit
31				
	Battery Rental Investment a/c	74	10	96
	Cost of Commercial Bell Rental	58	58	59
	Cost of Railroad Bell Rental	59	34	76
	Cost of House Lighting Bell Rental	58	36	87
	Cost of Renewals - Commercial	59	71	57
	Cost of Renewals - Railroad	60	1	50
	Bell Boating & Fire Bell Dept	38		521 77
	Battery Assembling Expense	69		36 37
31				
	Edison Illuminating Mfg. Current Advances			
	Profit & Loss			
	To adjust Edison Illuminating Current Advances a/c to agree with statement furnished by the above.			
31				
	Profit & Loss	57	18779 00	
	Edison Illuminating Mfg. Current Advances	43		18779 00
	To reverse entry made on p. 169 the journal			
31				
	Edison Illuminating Mfg. Fixed Investment	16	10 76 48	
	Edison Illuminating Mfg. Current Advances	43		10 76 48
	To adjust Fixed Investment a/c to agree with statement furnished by above			
31				
	Edison Illuminating Mfg. Current Advances	43	19157 98	
	Profit & Loss			19157 98
	To adjust Current Advances a/c to agree with statement furnished by the above. date 10/31/11			

Date	Particulars	Folio	Debit	Credit
30				
	Material & Supplies	10	40 40	
	Suspense	17		40 40
	To charge Material & Supplies a/c with value of 7 - Rheostats & Resistors returned by Elgin Auditorium Co. Co. to 14-9-43 & 14-9-319			
30				
	Profit & Loss	58	399 00	
	Suspense	17		399 00
	To charge Profit & Loss a/c with value of 20 Motor-Generator set furnished R.H. Macy in Sept. 1911. This should have been applied against sale of batteries to the above concern. This entry per instruction of Mr. H. B. Rae			
30				
	Sales of Scrap	77	24 05	
	Suspense	17		24 05
	To reverse entry made on p. 167 Journal #3			
30				
	Sales of House Lighting Equipment	77	10 00	
	Suspense	17		10 00
	To reverse entry made on p. 171 Journal #2			
30				
	Material & Supplies	10	317 13	
	Suspense	17		317 13
	To reverse entry made on p. 169 Journal #4			
30				
	Suspense	17	317 90	
	Material & Supplies	10		317 90
	To offset Suspense Credit above on sales to 15-3-341 - Newark Rock work			

30										
Material & Supplies	18	1		12	70					
Suspense	14	1						12	70	
To offset Suspense										
charge on No. 1511-1911										
Material & Supplies										
30										
Sales of Commercial Elec	150	1		561	60					
Suspense	14	1						561	60	
To correct distribution										
of Invoice 15-10-833										
in analysis of Sales										
October 1910										
30										
Suspense	14	1			10					
Accounts Receivable	8	1							10	
To correct posting										
of Exhibit Invoice 15-5-157										
in analysis of Sales - Aug 1910										
30										
Suspense	14	1		39	84					
Sales of Parts	910	1						39	84	
To correct distribution										
of Exhibit Invoice 15-6-45										
in analysis of Sales June 1910										
30										
Material & Supplies	14	1		605	38					
Work in Progress	14	1						605	38	
Adjustments										
To charge										
Material & Supplies Acct										
with value of 2 49 lbs										
of Recap. 0.5% steel used										
in manufacture of Alloy										
Button for cells. This										
steel has never been charged										
to Mr. A. the bal was										
stored away in Stock										
Room and requisitioned										
but this has been opened										
upon the drawing of										
this stock										

30										
Edison Storage Battery Supply Co	18	1		18	80					
Accounts Receivable	8	1						18	80	
To correct posting										
of Invoice 15-9-846										
15-9-848 in analysis of										
Sales - August - 1910										
30										
Edison Storage Works	Current Advances	103	1		70	55				
Petrol (otter)	14	1						70	55	
To cancel entry										
made 14 B/03 Oct-2-1910										
This is duplicate of										
August entry										
30										
Reserve for Depreciation of Plant & Equipment	13	1		43	71					
Depreciation of Plant & Equipment	14	1						43	71	
To charge back										
depreciation charged 1911										
on Exhibit Equipment from										
April 1-1910 to Nov 30-1910										
31										
Advertising Expense	14	16		171	66					
50-A										
Reserve for Depreciation of	13	1						171	66	
Plant & Equipment										
To depreciate										
Advertising - for 9 mos at										
the rate of 33⅓% per year										
31										
Exhibit Equipment	8	1		17	80					
Advertising Expense	14	16						17	80	
50-A										
To remove										
Exhibit Equipment A/c to										
agree with value set on										
physical inventory taken										
9/30/1910										

November 1910

30									
Employees Liability Insurance	1130	1		700 00					
Employees Liability Insurance	1030	1					700 00		
accrued									
To portion									
adjustment of Employees									
Liability Insurance, the									
1/10 monthly transfer									
$700.00									
30									
Manufacturing Order	1	6		700 76					
4901									
Manufacturing Order	1	6					700 76		
4901									
To charge the 4901									
with value of 4718 # Surf									
Point removed by Penny									
Battery Department the									
grinding of Remove									
Point. This accep was									
in representing old									
Aeration. Receiving									
Check dated 11/8/10 Refer									
to P.O. 7587									
30									
Reserve for Depreciation of Plant & Equipment	513	1		7000 00					
Depreciation of Plant & Equipment	1130	1					7000 00		
To credit depreciation									
monthly off and Patents the									
from Nov 1-1910 to									
Nov 1-1910. This is for									
maintenance of Fixed									
30									
Manufacturing Order	1106	6		7537					
4906									
Factory Expense	1131	6					7537		
1-3									
Amount consumed									
by Expense Dept during									
November 1910									
5071.18 Kg No @ 1½	7537								

November 1910

30									
Interest on Funded Debt	1130	1		7500 00					
Interest on Funded Debt	1030	1					7500 00		
accrued and Not Due									
To charge Interest									
on Funded Debt the with									
interest accruing on									
outstanding bonds of the									
Company during Nov-1910									
30									
Insurance	1130	1		150 00					
Insurance Unexpired	1030	1					150 00		
To charge Insurance									
the with that portion									
expiring during Nov-1910									
30									
Employees Liability Insurance accrued	1130	1		700 00					
Employees Liability Insurance	1130	1					700 00		
To charge Employees									
Liability Insurance accrued									
the with that portion									
due for month of Nov-1910									
30									
Sales	1130	1		301 17					
Sales accrued	3916	1					301 17		
To charge Sales									
the with that portion									
accruing during Nov 1910									
30									
Profit & Loss	3910	1		1000 00					
Reserve for Bad Debts etc	503	1					1000 00		
To charge Profit &									
and credit R.B. Debt with									
$1000.00 to take care of									
estimated bad debts									
Nov 1910									

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November 1910

30												
Notes Payable	350	1	1	7	0	0	0	0	0			
Accounts Payable	398	1								1	7	0	0	0	0	0
Taken from																
To cancel note																
of June 24-1910 - due																
Oct 24. 1910, renewed in full																
30																
Accounts Receivable	8	1			3	3	6	0	8							
Accounts Payable	398	1									3	3	6	0	8	
To correct posting																
of Invoices 15-9-87, &																
15-9-1571 in Sept																
Analysis of Sales																
30																
Accounts Payable	398	1				3	7	38								
Accounts Receivable	8	1										3	7	38		
To correct posting																
of Invoices 15-9-443,																
15-9-517, 15-9-700 & 15-9-																
1755 in Sept Analysis																
of Sales																
30																
Accounts Receivable	8	1				3	8	0								
Edison Storage Battery Supply Co	18	1										3	8	0		
To correct posting																
of Credit Invoice 15-9-7																
in Sept Analysis of Sales																
30																
Accounts Payable	398	1				5	1	39								
Edison Storage Battery Supply Co	18	1										5	1	39		
To correct posting																
of Credit Invoice 15-9-79																
in Sept Analysis of Sales																
30																
Accounts Payable																
Accounts Receivable																

November 1910

30												
Accounts Receivable	8	1			3	1	0	43				
Accounts Payable	398	1									3	1	0	43
To correct posting												
of Credit Invoices 15-10-38												
15-10-39 & 15-10-83 in												
Oct. Analysis of Sales												
30												
Edison Storage Battery Supply Co	18	1			6	5	0	68				
Accounts Receivable	8	1									6	5	0	68
To correct posting												
of Invoices 15-10-697,												
15-10-693, & 15-10-986												
in Oct Analysis of Sales												
30												
Accounts Receivable	8	1				1	7	5				
Edison Storage Battery Supply Co	18	1										1	7	5
To correct posting of two Invoices												
15-10-769 & in Oct Analysis												
of Sales												
30												
Manufacturing Stock	151	1				6	13					
4321												
Expense	60	1										6	13
To charge 4-4-43 m												
with carpenter expense												
in connection with repairs												
made at Chicago Records												
covering Chicago Office												
expense Nov/10. This charge												
was billed on Invoice												
15-10-1079												
30												
Cost of Commercial Letter Bills	158	1				7	13					
Paid												
Expense	60	1										7	13
To charge Cost of												
Commercial Letter Bills												
with carpenter expense												
in cutting down bags												
for Chicago Office expense												
month Nov/10. Billed												
out on Invoice 15-11-129												

November 1910

						30						
						Sales of Part	710	1			470	
						Misc. Part	76					
						Rebates	1.64					
						Sales of Selling output	711	1			80	
						Receipts for Additional Discount	514					
						Jordan Pacific R.R.Co		1				5.50
						To charge Sales						
						the with additional						
						10% as mentioned above						
						on Invoices 11-11-10 & 7						
						November 1910						
						30						
						Consignment Sales	712	1	11000	00		
						Accounts Receivable Consignment	77	1				11000	00
						To cancel consign-						
						ment charges for cells						
						against Ford Motor Co						
						Detroit Mich. Per						
						Mr Edison on a/c Returned						
						cells & Jars						
						30						
						Consignment Sales	712	1	7335	50		
						Accounts Receivable Consignment	77	1				7335	50
						To cancel consign-						
						ment charges for cells						
						against Henry Ford						
						Detroit Mich. Per						
						Mr Edison on a/c Returned						
						cells						
						30						
						Consignment Sales	712	1	4500	00		
						Accounts Receivable Consignment	77	1				4500	00
						Radiomen Storage Battery Co						
						To cancel our						
						invoices 1st to 30th						
						covering return of 375						
						Ob cells Sept. above. Per						
						RR & Pack						

November 1910

						30						
						Profit & Loss	591	1	1035	78		
						Inventoried Cells Filled 3rd class	30	1			1035	78
						775 Ob cells 1748.84						
						35 ob cells 1783.84						
						To correct						
						and charge to Pond L						
						sales of 190 Ob cells moved						
						Forward Nov 1-1910 to						
						second class cells.						
						These cells were delivered						
						on RR & pack and thereon						
						out to be 3rd class.						
						30						
						Supplies	15	1	16	17		
						Material & Supplies	198	1				16	17
						To credit Material						
						& Supplies for month						
						Jan Storer Rubber & credit						
						which could be vouchered						
						in Dec 1910 but offset						
						month of Nov 1910						
						30						
						Cost of Part Sold	601	1	678			
						Manufacturing order	104	1				678
						1190						
						To apply cost						
						of Part shown on C.W.O. 1190						
						against credit Sales						
						W/O No 1190.						
						30						
						Depreciation of Plant & Equipment	56	1	594			
						Reserve for Depreciation of	509	1				594
						Plant & Equipment						
						To cover depre-						
						ciation on 3 stables						
						received in Dec 1910						
						but owing for some						
						was not produced						
						until Nov 1910. Per						
						Nov voucher 15-11-5 and						
						W.B. Brooks						

Posted Jan 1911

30									
Manufacturing Order	1516	6		356	09				
15-18									
Manufacturing Order	1516	6					257	59	
1807	2600								
1870	2686								
5801	2469	53							
Redistributing Jr. Dom. Cell Dept	311	16						3	50
33-3									
Material Removed									
at N. Y. Power Station									
from Attic and used on									
overhauling batteries									
during Nov - 1910									
30									
Purchases 40	501	✓		1549	18				
Employees Liability Insurance	530	✓					1549	18	
To credit									
Employees Liability Insurance									
on all payrolls billed									
To Edison Dist. & Edison									
Plant Mfg. on Invoices									
15-6-370 & 15-6-373									
30									
Purchases	501	✓		10	31				
Sales of M 70 cells	151	✓					10	31	
To correct									
distribution of books									
Invoices 7-2 & 7-3									
July - 1910									
30									
Purchases	501	✓		45	60				
Sales of Commercial Cells	151	✓					45	60	
326 cells									
To correct									
distribution of Inv. 15-9-19									
Sept - 1910									

30									
Purchases	501	✓	23	60	00				
Sales of Commercial Cells	151	✓					23	60	00
6 dry cells									
To correct									
distribution of Inv. 15-5-140									
May - 1910									
30									
Anderson Allowance	516	✓		9	79				
Purchases	501	✓						9	79
To reverse entry									
made on p 97 this journal									
30									
Account Payable	351	✓		27	03				
Account Receivable	1	✓					27	03	
To correct posting									
of Invoices 15-11-260, 15-11-285,									
15-11-510, 15-11-611 in									
analysis of Sales - Nov - 1910									
30									
Edison Storage Battery Supply Co.	13	✓		561	16				
Account Receivable	1	✓					561	16	
To correct distribution									
of Invoices 15-11-151									
analysis of Sales Nov 1910									
30									
Formed Cells Filled 2nd class	310	✓		33	00				
5849 # cells	511	16		299	70				
Factory Expense									
15-8									
Formed Cells Filled 1st class	310	✓					332	70	
2584 # cells									
To charge Factory									
Expense with depreciation									
from 1st to 2nd class of									
5849 # cells and depreciation									
from 1st & 3rd class of									
70 # cells returned by									
Illinois Central R.R. Co.									
This battery failed from its									
capacity before expiration									
of the guarantee period and									
consequently refused by the									
Chicago Office on Oct 5th 1910									

All 1st quality or 1st for replacement factory

30							
Factory Supplies	30/1	1	1	7	1937		
1-5							
Manufacturing Order	1/1	1	6			7937	
#760							
Cost of repairs necessary to determine capacity of 5V 48 H cell, returned on RO 60315 by Illinois Electric R.R.C.							
30							
Other Returns	30/1	1		1518	66		
Suspense A/c	31/1	1				1518	66
To charge other returns A/c with returns as shown on their accounts of Dec 31-1910 as follows							
August returns	7148	96					
September "	7148	96					
October "	7150	80					
November "	7070	01					
	15518	66					
30							
Depreciation of Improvements Acct.	30/1	1			171		
Manufacturing Order	1/1	1	6				171
#760							
Cost of repairs on 1 B 5 H cell returned by B.G. Pagel on RO. 17368 R							
30							
Finished Cells Filled 7th class	30/1	1		115	31		
77 Ah cell							
Manufacturing Order	1/1	1	6			6378	
#760							
Cost of Renewal Commercial Ah cells	19/1	1				5153	
To credit Cost of Renewal Commercial with value of 77 Ah cells less cost of repairs necessary to determine cost of repairs on RO 17368 R. Jones & Hamilton							

30							
Finished Cells Filled 7th class	31/1	1		20968			
48 Ah cell							
Profit & Loss	19/1	1		2779	83		
Finished Cells Filled 1st class	19/1	1				4837	41
48 Ah cell							
To charge P and L with depreciation from 1st to 7th class on 48 Ah cell and depreciation from 1st to 3rd class on 48 Ah cell returned by Mud Motor Vehicle Co during Sept. on RR 11643 R							
30							
Audited Allowances	15/1	1		1771	77		
Manufacturing Order	1/1	1	6			1771	77
#3 Ah							
Cost of repairing & overhauling 60 cells at factory. Mud Motor by Chicago Electric Motor on RO 8466 R							
30							
Finished Cells Filled 7th class	30/1	1		2096			
48 Ah cell							
Manufacturing Order	1/1	1	6			2096	47
#760							53
Cost of Renewal Commercial Ah cells	19/1	1					
To credit Cost of Renewal Commercial Ah with value of 48 Ah cells removed from 60 cell Ah battery returned by Illinois Electric R.R.C. on RO 11643 R less cost of repairs necessary to determine capacity of other cells							

30								
Finished Cells Billed 2nd class	31st	✓		148	90			
41 ad cells								
Manufacturing Order	1st	✓					36	55
4 do								
Cost of Renewal Commercial	19th	✓					11	0	10
ad								
To credit Cost of Renewal Commercial with value of 41 ad cells removed from 60 cells ad battery returned by Mandy Jones ad RR 1411SR less cost of repairs necessary to determine capacity								
30								
Reputation of Renewal Cells	31st	✓			8	08		
Finished Cells Billed 2nd class	31st	✓						7	17
2 ad cells								
Manufacturing Order	1st	✓						91
4 do								
Reputation from 2nd to 3rd class ad 2 ad cells and refunding same to that capacity ad RR 1108 returned by DK-N RR								
30								
Cost of Renewal Commercial	19th	✓				54		
4 ad cells								
Finished Cells Billed 2nd class	31st	✓		43	01			
1 ad cells								
Manufacturing Order	1st	✓					43	55
4 do								
Exchange Cost of Renewal Commercial with cost of repairs ad 1 cell ad battery necessary to determine capacity less value of 1 ad cell removed. This cell returned ad RR 1166SR Replaced ad RR. 4471C								

30								
Finished Cells Billed 2nd class	31st	✓		179	71			
50 ad cells								
Manufacturing Order	1st	✓					41	17
4 do								
Cost of Renewal Commercial	19th	✓					138	0	0
ad								
To credit Cost of Renewal Commercial with value of 50 ad cells removed from 60 cells ad battery less cost of determining capacity. Battery returned ad RR 1138R - Replaced ad RR 4499C								
30								
Finished Cells Billed 2nd class	31st	✓		137	61			
37 ad cells								
Manufacturing Order	1st	✓					46	18
4 do								
Cost of Renewal Commercial	19th	✓					86	13
ad								
To credit Cost of Renewal Commercial with value of 37 ad cells removed from 60 cells ad battery less expense necessary to determine capacity. This battery returned by James A Hood Son ad RR 1148SR Replaced ad RR. 4496C								

November 1910

30									
Finished Bell Fellies 7th class	310	1		17	5	67			
49 ad cell									
Manufacturing Order	188	6						13	11 43
4 to									
Cost of Renewals Commercial	190	1						3	7 19
8 cell									
To credit Cost of Commercial Renewals with merchandise of 49 ad cells less cost of repairs necessary to determine capacity. Bell returned by Adams Express Co. Ord. R.O. 11361 R. R.O. 1137 PC									
30									
Finished Bell Fellies 7th class	310	1		17	9	03			
36 ad cell									
Manufacturing Order	188	6						5	1 01
4 to									
Cost of Renewals Commercial	190	1						7	8 02
8 cell									
To credit Cost of Renewals Commercial with merchandise of 36 ad cells less cost of repairs necessary to determine capacity. Returned by Journal Voucher Sum ord PR 11 97 R Replenished R.O. 6066 C									
30									
Depreciation of Consignment Sales	167	1			13	30			
Manufacturing Order	188	6						13	30
4 to									
Cost of putting consignment returns in Saleable Condition									
12511 R 65 lbs	1.90								
12378 R 100 lbs	11.35								

November 1910

30									
Finished Bell Fellies 7th class	310	1		27	5	98			
77 ad cell									
Manufacturing Order	188	6						11	3 78
4 to									
Cost of Renewals Commercial	190	1						16	2 20
8 cell									
To credit Cost of Renewals Commercial with merchandise of 77 ad cells less cost of repairs necessary to determine capacity									
30									
Reserve for Bad Debts etc	191	1		73	7	1			
Manufacturing Order	188	6						73	7 1
4 to									
To charge Reserve for Bad Debt with difference between amount recorded as cost of repairing 100 cell ad Bottom returned by Amer. Mfrs. Exp. Co. R.O. 1784 R									
30									
Research Expense	192	6			7	0	9		
7	189	6						7	0 9
Manufacturing Order									
4 to									
Cost of measures cells opened for research work during Nov-1910									
30									
Manufacturing Order	x	6			19	4			
5	188								
Manufacturing Order	x	6						19	4
4 to									
Cost of repairing cells opened up N.Y. Express Station during Nov-1910									

November 1910

30							
Selling Expense	610	Bd.		195			
40-1							
Manufacturing Order	109	G				195	
4760							
Cost of testing							
mfg. for capacity 4760							
3rd class cells returned							
by H H Auch Sales Dept							
on R.O. 17086R							
30							
Exceeded Cell Filled 7th class	910	1		47	17		
9th cells							
Manufacturing Order	109	G				47	28
4760							
Cost of Removals Commercial	899	1				47	89
8th cells							
Exceeded Cost							
of Removals Commercial							
and memory value of							
9th cells. Because of							
determining capacity							
of 6th cells returned							
by Electric Storage Bat							
on R.O. 17091R. Replaced							
on R.O. 7609C							
30							
Advertising Expense	610	Bd.		36			
50-30							
Manufacturing Order	109	G				36	
4760							
Cost of putting							
1 Mazda Lamp into							
Saleable condition. Returned							
by H. G. Thompson on							
R.O. 17335R							
30							
Factory Expense	631	Bd.		365			
15-5							
Manufacturing Order	109	G				365	
4760							
Cost of preparing							
in new style cans 4 Mazda							
returned on R.O. 17377R							

November 1910

30							
Research Expense	610	Bd.		32	40		
75-7							
Manufacturing Order	109	G				32	40
4760 7.000							
1890 25.000							
Cost of repairing							
and value of returns etc							
except in repairing							
5 Mazda Lamps returned							
by H.D. Navy Yard							
Brooklyn Navy Yard on R.O.							
17645R							
30							
Depreciation of Consignment Sales	884	1		103			
Manufacturing Order	109	G				103	
4760							
Cost of repairing							
1 Mazda Lamp returned							
by Rowe Mfg Co on R.O.							
17312R							
30							
Advertising Expense	610	Bd.		186			
50-30							
Manufacturing Order	109	G				186	
4760							
Cost of repairing							
14 Mazda cells returned by							
H.L. Bowman on R.O.							
17377R							

November - 1915

30

Finished Bell Assembled			738	1	118	206	08	
McKim Progress			1st	1				118 206 08
A.B. & Tap cells assembled during Nov-1915								
1184	ad	7449 72						
600	ahH	3875 09						
40	ao	249 39						
2501	al	21785 87						
309	ahH	2749 38						
1167	as	13324 26						
1717	ahH	20231 30						
760	ao	10324 63						
320	ar	4763 72						
2101	Bl	4065 30						
2524	BHH	7577 21						
918	Br	2779 17						
901	Bd	3398 83						
1657	BHH	6333 39						
280	Bc	1439 21						
980	BHH	5105 98						
300	bd	1781 70						
10	Bc	96 15						
141	Bg	1613 77						
30								
Finished bell assembled M Tap			858	1	2777	07		
McKim Progress			1st	1				2777 07
M Tap cells assembled during Nov-1915								
1475	MS	1457 80						
471	Mro	1319 27						
M Tap cells assembled during Nov-1915								

November - 1915

30

Finished bells Filled 14 hrs			763	1117	3277	27		
Finished cells assembled			733	1				11 3277 27
Manufacturing order			187	1				417 94
5801								
Factory Expense			131	1				807 15
1513								
A B & Tap cells formed during Nov - 1915								

Number	Type	assembled	Electrolyte	Formed	Total
7	A3	9 73	35	09	10 17
1131	al	7058 47	260 13	50 56	7367 16
600	AHH	3875 09	150 00	26 87	4002 91
2779	ab	20008 87	803 95	164 69	20977 46
308	AHH	2749 38	113 96	22 08	2865 38
1190	Ag	13583 20	581 45	117 45	14282 10
1457	AHH	16960 26	917 46	143 57	17816 73
560	Aro	7357 14	322 00	69 22	7748 36
260	Air	4763 72	193 70	41 61	4998 53
3301	Al	6399 56	260 29	18 49	6728 36
3814	BHH	25208 41	1810 7	2135	29173 38
573	Br	1384 84	40 11	6 36	1431 31
1050	Bd	3922 65	136 50	23 24	4082 17
1457	BHH	13733 39	731 78	36 64	14501 57
280	Bc	1439 21	53 70	10 07	1504 43
979	BHH	5100 97	195 80	35 05	5331 62
300	bd	1781 70	51 00	9 03	1846 73
10	bg	96 15	2 60	45	99 25
141	bg	1613 77	47 24	10 11	1671 12
		113 3563	4 17964	80 715	117 3220 24

30													
Finished bells Sellers M'Kipp	7[illegible]	✓	1	14	8	15	87						
9917 M1 9850.87													
7794 M30 [illegible]													
Finished bells assembled M'Kipp	7[illegible]	✓							14	0	18	93	
9917 M1 9931.05													
7794 M30 [illegible]													
M'Kipp order	11[illegible]	[illegible]							16	7	74		
5801													
Factory Expense	4[illegible]	[illegible]							34	77			
15-3									7[illegible]	3	15	89	
M'Kipp cells sellers during Nov-1915													
30													
Pay Roll Accrued 4	4[illegible]	✓				7	00						
Shipping Expense	6[illegible]	[illegible]								7	00		
45-4													
To correct													
Pay Roll number - of Nov-13-1915													
30													
Editing Plans Mots Plans Contrd Plans Work in Progress Pay Roll Accrued	4[illegible]	✓				1	60						
	4[illegible]	✓								1	60		
To correct Pay Roll distribution of labor Pay Roll July-10-1915													
30													
Profit & Loss	5[illegible]	✓				6	84						
Plant & Equipment	6[illegible]	✓								6	84		
To correct summary of budgets analysis of Sales Sept-1915													
30													
Profit & Loss	5[illegible]	✓			44	737							
Pay Roll Accrued	4[illegible]	✓							44	737			
To correct Pay Roll Roll distribution of June 6 and 13-1915													

30													
Pay Roll Accrued	4[illegible]	✓			34	87							
Profit & Loss	5[illegible]	✓								34	87		
To adjustment of Pay Roll Accrued 4c & March 1-1915 As detail on file													
30													
Manufacturing Order	14[illegible]	[illegible]			34	6	07						
Long M													
Compressor	14[illegible]	✓								34	6	07	
To charge 40 long with moneys expended by Commandant - Brooklyn Navy Yard in installing Air battery in Lifeboat													
30 Rec To 15-10-6 & To 15-11-15													
Finished bells assembled	7[illegible]	✓	51	6	15	74							
Work in Progress	15[illegible]	[illegible]							51	6	15	74	
Oil & Oil bell Reformed													
Cost of manufg 705 Oil bells													
Labor 8473.41													
Material 3440.66													
Expense 12481.66													
30													
Finished bells Sellers 1st class	7[illegible]	✓	53	5	29	76							
705 Oil bells													
Finished bells assembled	7[illegible]	✓							51	6	15	74	
705 Oil bells													
Manufacturing Order	14[illegible]	[illegible]							1	53	5	45	
5801													
Factory Expense	4[illegible]	[illegible]								3	79	07	
15-3													
Cost of forming 705 Oil bells													
30													
Account Receivable	8	✓			3	50							
Account Payable	9[illegible]	✓									3	50	
To correct distribution of Planers 15-10-709 from October Analysis of Sales													

30

Notes Payable	350	1			47	50						
Edison Chemical Works	603	1								47	50	
Current Accounts												
To correct entry												
of Oct. 31-1910 B.J. 103												
on note issued to Calibrators												
Market Co. Note issued												
for 40.70 vr. journalized for												
40.70.00												

30

Depreciation of Plant & Equipment	550	1			3 75	73						
Reserve for Depreciation of												
Plant & Equipment	551	1							3 75	73		
To charge Depreciation												
4% with 9% of sales of												
Batteries in trucks.												

30

Accounts Receivable Consignment	7	1			9	05						
Consignment Sales	7	1								9	05	
To correct posting												
of 84 Lamps & Switches												
on our Inv. Invoice 15-11-370												

30

Factory Expense	55	6			31	61						
15-6												
Manufacturing Order	14	6								31	61	
4786												
To charge 4%												
15-6 with cost of												
repairing defective cells												
during Nov. 1910												

30

Factory Expense	55	6			3 08	50						
15-1												
Manufacturing Order	14	6								3 08	50	
1809 17.13												
4786 790.97												
Repairing												
defective cells after												
the final charge												
during Nov. – 1910												

30

Reserve for Bad Debts etc	58	1			3 7	09						
Manufacturing Order	14	6								3 7	09	
4786	7 93											
1809	4 16											
To charge Reserve												
for Bad Debts 4% with												
cost of repairing cells												
during Nov. 1910. Equipment												
repaired which are												
no charge to customers												

30

M. Dept 4%	14	1		5 7 00	00							
Reserve for Factory Expense	14	1							5 7 00	00		
To charge M. Dept												
4% with cost of Motors												
furnished to P. M. Co.												
from Aug. 10 - 1910 to												
Nov. 1 - 1910												

30

Profit & Loss	15	1		1 7	71							
Mfg Order	14	6								1 7	71	
4786												
Cost of repairing												
14 Cut cells returned by												
Jeffery Mfg Co. on Feb. 11, 1910												

30

Sales of Commercial Cells												
469 Bd cells												
Stock 4% Acct. D.K.L.P.D.Corp.												
To correct												
distribution	7	50										

30

Sales of Commercial Cells	4	1		3 0 01	60							
469 Bd cells												
Operation 4% D.K.L.P.D.Corp.	58	1							58 7	7		
Stock 4% Acct. D.K.L.P.D.Corp.	3	1							3 41 8	88		
To correct												
distribution of Sales												
Invoices 14-9-43, 14-9-79												
14-3-69 - 15-2-170												

30

Stock in Road & L & P.D. Corp.

Sales of Renewals Commercial

30							
Factory Expense 15-8	1036	61	57	491			
Finished Bell Telephones 2nd class 5 gov cells	310	1	570	16			
Finished Bell Telephones 1st class to 6 gov cells	763	1				1095	07
To charge Factory Expense account depreciation from 1st to 2nd class on 5 gov cells and from 1st to 3rd on 3 gov bell. These cells returned by Messrs Rudmond on R.R. 11 8 28.							
30							
Factory Expense 15-8	1036	61	64	53			
Mfg order 4746	1171	6				64	53
Cost of repairing the above batteries before reshipping same to John Long Pgh. PA.							
30							
Factory Expense 15-8	1036	61	176	73			
Finished Bell Telephones 3rd class 34 gov cells	310	1	31	07			
Finished Bell Telephones 1st class to 6 gov cells	763	1				1095	07
Manufacturing Order 4746	1171	6				91	43
To charge Factory Expense account depreciation from 1st to 2nd class on 34 gov cells and from 1st to 3rd class on 26 gov cells and cost of repairs necessary to determine capacity of cells to be sent to battery returned by J. Pepper on R.R. 1 8 18.							

30							
Research Expense 75-7	1016	61	78	47			
Finished Bell Telephones 2nd class 71 dry cells	310	1				75	17
Manufacturing Order 4746	1171	6				3	30
Cost of repairing and depreciation from 2nd to 3rd class on 71 dry cells returned by J. M. Edwards on R.R. 11 19 28. These batteries shipped for test purposes on Robbins							
30							
Finished Bell Telephones 2nd class to dry cells	310	1	71	47			
Research Expense 75-7	1016	61	57	15			
Profit & Loss	579					71	47
Manufacturing Order 4746	1171	6				57	15
To credit P. & L. account 2nd class value of 46 dry cells returned by Ed. Klein Ind. on 4746. These cells shipped from Rutgers test on R.R. 11 07 18. on 3rd class cells – 2nd on 2nd class returned to 1st class test and no 2nd class							
30							
Factory Expense 15-8	1036	61	439	29			
Finished Bell Telephones 2nd class 5 dry cells	310	1	39	98			
Finished Bell Telephones 1st class to dry cells	763	1				479	27
Repairs and depreciation from 1st to 2nd on 5 dry cells and from 1st to 3rd on 5 dry cells. This battery returned by Bureau Standards on R.R. 11 19 18 and replaced on R.R. 11 21 18.							

30								
Factory Expense 1106	131	6		1,057				
Manufacturing Orders 1106	141	8					1,057	
Cost of Expense factory expense to cost entry of 30 inst. journal								
30								
Sales of Renewal Commercial 1106	611	1		17,900				
Sales of Commercial Bills 106 cell	611	1					17,900	
To correct distribution of freight 1906-1910 in Jim Dunigan office.								
30								
Cost of Commercial Bills 106 cell	181	1		917				
Finished Bills Filled 1st class 106 cell	283	1					917	
To apply cost of 106 cell against credit shown in above entry								
30								
Finished Bills Filled 1st class 106 cell	311	1		5,701				
Cost of Renewal Commercial	181	1					5,701	
To apply cost of 106 cell against debit shown in entry of this page.								

30								
Profit & Loss	178	1		17,115 80				
Finished Bills Filled 1st class	911	1					27,701 80	
30								
75 cl	3,675 11							
8 cs	392 16							
98 lbs	189 28							
148 cl	498 48							
77 B-11	26 00							
76 B-11	178 03							
40 C-11	132 48							
7 C-11	17 77							
1 lb	2 64							
Finished Bills Filled 2nd class	311	1					3,010 10	
70 cl cell	104 87							
1 cs	6 60							
3 lbs	6 05							
34 cl	171 60							
1 B-7	1 37							
Finished Bills Filled 1st class	311	1					7,844 48	
77 cl cell	700 84							
10 cs	119 40							
107 lbs	394 90							
155 cl	1004 70							
27 B-11	71 99							
76 B-7	256 06							
40 C-11	264 96							
7 C-11	24 64							
1 lb	5 76							
This entry covers depreciation from 1st to 2nd class and from 2nd to 3rd class and repairs returned cell not handled from May 1-1910 to Nov-30-1910 Per letter on file								

30							
Finished Cells Filled 2nd class	311	1		668	89		
200 AA cells 119.30							
3 AA " 78.67							
1 B " 1.37							
1 BB " 24.70							
2 AAA " 15.94							
2 AAA " 159.50							
Profit & Loss	598	1				668	89
To credit Profit with value of above cells which were stored as storage Battery property and which are carried over allowance. Re letter on file							
30							
Factory Expense 15-1	155	E1		39	58		
Finished Cells Filled 2nd class 65 cells	310	1				39	58
To charge Factory Expense with value of 65 cells deducted from 2nd & 3rd class Ro. 10564R							
30							
Research Expense 75-0	654	E1		437	4		
Finished Cells Filled 2nd class 19 B# cells	311	1		25	83		
Finished Cells Filled 1st class 24 B# cells	214	1				63	99
Finished Cells Filled 2nd class 4 B# cells	310	1				5	08
To deposit and charge to Research Expense the value of the depreciation on cells returned on Ro. 6414R-10787R							

30							
Depreciation of Consignment Cells	15	1		11	24		
Finished Cells Filled 2nd class	311	1		50	47		
11 AA cells 35.64							
2 AAA " 14.83							
3 Finished Cells Filled 1st class	214	1				1	2 4 29
3 AA cells 73.04							
11 AA " 71.57							
2 AAA " 29.55							
Finished Cells Filled 2nd class	310	1				3	5 55
9 AA " 37.15							
5 B " 1.31							
To charge Depreciation of Consignment Cells with depreciation of cells as stated on following repair orders 3491R, 4841R, 4137R, 4091R, 6077R, 4431R, 10548R, 11499R.							
30							
Profit & Loss	598	1		531	10		
Finished Cells Filled 2nd class 60 AAA cells	311	1		463	30		
Finished Cells Filled 1st class 60 AAA cells	214	1				931	59
Mfg Orders 4 the	104	E1				1	97 81
To charge Profit & Loss with cost of repairs for depreciation of 60 AAA cells returned on 9554R for Adolph Bearing Co. This battery was shipped to Atlantic N.Y.C. on Sales order 10760A							

30

Factory Expense	J.B.	6		98	7	15		
15-8								
Finished Cells Filled 1st class	J.B.	1		16	7	75		
12 Art cells								
Finished Cells Filled 1st class	J.B.	1					109	507
60 Art cells								
Mfg orders	189	6					56	33
4760								
To charge 10-1%								
with depreciation fund								
1st to 1st class on 12 Art								
cell and depreciation								
fund 1st to 3rd class on								
4700 Art cell and reflow								
on 60 cell art battery								
returned by Jacob								
Rappaport Brooklyn Bond								
repair order 105745.								
This battery was replaced								
by a first class battery								
on OT 3733. at our								
Y.M. Barrick Station								

30

Prepaid Payment - Re-Automatic Bell Co.	So	1	61	078	00			
Sales of Commercial Bell	S.T.	1					61	078 00
700 Bell bell								
Sales of								
cash of 700 Bell Bells to								
N.Y. Government								

30

Plant - Equipment	Lo	1	710	777	13			
Deferred Order	J.B.	1					710	777 13
To close out								
Deferred Order 4757								
Nov-30-1910. The final								
installation of the								
Benefited								

30

Mfg Orders	J.B.	6		51	00			
5645								
Finished Cells Filled 3rd class	J.B.	1					51	00
To charge 15-1%								
and tolerance appreciation								
to								

30

Selling Expense	J.B.	6		410				
20-6 410								
Advertising Expense	J.B.	6		486	63			
50-4 1560								
50-5 4926 78								
Selling Expense - of Mr. R. Hutchinson	J.B.	6					4926	78
To close out								
above a/c to Nov-30-1910								

30

Cost of Commercial Bell Sales				47	15			
Finished Cells Filled 1st class							43	61
10 Jr cells								
Mfg orders 7/8 cell							3	54
1809 189								
1890 174								
Jr cells sold to								
Comm'l Sales during								
Nov-1910								

November 1915

30						
Cost of commercial cells sold		SH	✓		47 15	
Finished cells filled J.6.		2H	✓			
6 B2" cells						
Manufacturing Orders		1H	✓			43 61
1807	1.87					3 54
1870	1.74					
J5 cells and Equipment % commercial sales during No. 1915						
30						
Cost of commercial cells sold		SH	✓		28 55 55	
Finished cells filled J.6.		2H	✓			23 401
1168" cells						
Manufacturing Orders		1H	✓			51 54
1807	19.70					
1870	17.14					
2408	21.00					
4902	10					
B1" cells and Equipment shipped % commercial sales Nov 1915						
30						
Cost of commercial cells sold		SH	✓	300 430		
Finished cells filled J.6.		2H	✓			213 565
675 B2 cells						
Finished cells assembled		233	✓			38 670
160 B4 cells						
Manufacturing Orders		1H	✓			29 185
1807	143.19					
1870	116.61					
2408	18.35					
5801	14.40					
4902	70					

November 1915

30						
Cost of commercial cells sold		SH	✓	192 17		
Finished cells filled J.6.		2H	✓			173 33
65 B2" cells						
Manufacturing Orders		1H	✓			19 5
1807	13.07					
1870	6.41					
30						
Cost of commercial cells sold		SH	✓	52 85 03		
Finished cells filled J.6.		2H	✓			482 76
1715 B4 cells						
Manufacturing Orders		1H	✓			46 47
1807	22.47					
1870	20.90					
2408	28.27					
4902	1.27					
B4 cells and equipment shipped % commercial sales Nov 1915						
30						
Cost of commercial cells sold		SH	✓	55 94		
Finished cells filled J.6.		2H	✓			59 40
10 B1" cells						
Manufacturing Orders		1H	✓			3 00
1807	1.14					
1870	1.16					
B1" cells and Equipment shipped % commercial sales Nov 1915						
30						
Cost of commercial cells sold		SH	✓	172 894		
Finished cells filled J.6.		2H	✓			118 70
770 B6 cells						
Manufacturing Orders		1H	✓			10 77
1807	5.65					
1870	37.97					
2408	5.79					
4902	70					
B6 cells and equipment shipped % commercial sales Nov 1915						

November 1915

30						
Cost of Commercial Cells Sold	551	✓	5,267.51			
Finished Cells Filled F.G.	961	✓				5,266.63
816 A4 cells						
Finished Cells Assembled	333	✓				39,930
66 A4 cells						
Manufacturing Orders	189	✓				28.59
1807 143.77 ×						
1870 119.76 ×						
5801 18.56 ×						
A4 cells and equipment shipped F/c sales Nov 1915						
30						
Cost of Commercial Cells Sold	551	✓	168.73			
Finished Cells Filled F.G.	961	✓				161.37
74 A4th cells						
Manufacturing Orders	189	✓				6.86
1807 4.06 ×						
1870 2.80 ×						
A4th cells and equipment shipped F/c sales Nov 1915						
30						
Cost of Commercial Cells Sold	551	✓	329.37			
Finished Cells Assembled F.G.	961	✓				299.39
40 A5 cells						
Manufacturing Orders	189	✓				29.98
1807 9.61 ×						
1870 5.97 ×						
5801 14.40 ×						
A5 cells and equipment shipped F/c sales Nov. 1915						

November 1915

30						
Cost of Commercial Cells Sold	551	✓	17,550.03			
Finished Cells Filled F.G.	961	✓			16,857.49	
1141 A6 cells						
Manufacturing Orders	189	✓			693.53	
1807 342.65 ×						
1870 305.10 ×						
3408 106.85 ×						
4902 41.07 ×						
A6 cells and equipment shipped F/c sales Nov. 1915						
30						
Cost of Commercial Cells Sold	551	✓	10,121.87			
Finished Cells Filled F.G.	961	✓			9,428.83	
693 A8 cells						
Finished Cells Assembled	333	✓			311.66	
185 A8						
Manufacturing Orders	189	✓			693.38	
1807 305.80 ×						
1870 273.82 ×						
3408 72.24 ×						
5801 107.30 ×						
4902 28 ✓						
A8 cells and equipment shipped F/c sales during Nov. 1915						
30						
Cost of Commercial Cells Sold	551	✓	7,620.70			
Finished Cells Filled F.G.	961	✓			7,323.58	
60 A9th cells						
Manufacturing Orders	189	✓			31.27	
1807 16.81 ×						
1870 14.41 ×						
A9th cells and equipment shipped F/c sales during Nov 1915						

November 1915

30

Cost of Commercial Cells Sold — 55 — 1 — 506468

Finished Cells Filled F.6 — 24 — 1 — 172318

190 A10 cells

Finished Cells dismantled — 933 — 1 — 25356

180 A10 cells

Manufacturing Orders — 104 — 6 — 76794

1807 177.45

1870 115.98

2408 414.19

4701 1314.0

4907 15.78

A10 cells and equipment shipped to sales during Nov 1915

30

Cost of Commercial Cells Sold — 55 — 1 — 354874

Finished Cells Filled F.6 — 24 — 1 — 33580

184 A7X cells

Manufacturing Orders — 104 — 6 — 1905

1807 110.04

1870 10.50

A7X cells and equipment shipped to sales during Nov 1915

30

Cost of Motor Cycle Cells Sold — 190 — 1 — 84335

Finished Cells Filled M. Cycle — 20 — 1 — 7250

457 M70 cells

Manufacturing Orders — 104 — 6 — 1195

1870 11.95

30

Cost of M70 Cells Sold — 190 — 1 — 441324

Finished Cells Filled M. Cycle — 20 — 1 — 40794

257 M70 Cells

Manufacturing Orders — 104 — 6 — 1340

1807 4.40

1870 9.00

M70 Cells and Equipment shipped to sales during Nov 1915

November 1915

30

Cost of M4 Cells Sold — 55 — 1 — 1669

Finished Cells Filled M. Cycle — 20 — 1 — 1578

16 M4 cells

Manufacturing Orders — 104 — 6 — 91

1870 .91

30

Cost of Mineral Lamps Sold — 55 — 1 — 2084095

Finished Cells Filled M. Cycle — 20 — 1 — 86800

880 M4 Cells

Manufacturing Orders — 104 — 6 — 12695

1870 1216.95

M4 cells and equipment for Mineral Lamp sales during Nov 1915

30

Investment for Battery Rental System — 55 — 1 — 2427028

Finished Cells Filled F.6 — 24 — 1 — 23000

390 B4 cells

Manufacturing Orders — 104 — 6 — 1007

1807 63.10

1870 44.97

B4 cells and equipment shipped during Nov 1915 for Battery Rental Investment &c.

30

Cost of Railroad Cells Sold — 190 — 1 — 2670090

Finished Cells Filled F.6 — 24 — 1 — 23736

613 B4 Cells

Manufacturing Orders — 104 — 6 — 2474

1807 165.34

1870 82.09

B4 cells and equipment shipped to sales during Nov 1915

November 1915

30					
Cost of Railroad Cells Sold	Sp	1	79.07		
Finished Cells Filled F-6	Pkl	1			74.11
14 Bd^ft Cells					
Manufacturing Orders	Mn	6			4.96
1807 3.29 x					
1870 1.67 x					
Bd^ft cells and					
equipment shipped					
R.R. sales during Nov 1915					
30					
Cost of Railroad Cells Sold	Sp	1	1170.50		
Finished Cells Filled F-6	Pkl	1			1070.00
70 Bd Cells					
Manufacturing Orders	Mn	6			9.71
1807 6.00 x					
1870 3.71 x					
Bd Cells and					
equipment shipped					
R.R. sales during Nov 1915					
30					
Cost of Railroad Cells Sold	Sp	1	2758.91		
Finished Cells Filled F-6	Pkl	1			2733.17
391 Bd Cells					
Manufacturing Orders	Mn	6			25.74
1807 12.07 x					
1870 9.67 x					
Bd Cells and					
equipment shipped R.R.					
sales during Nov 1915					
30					
Cost of Railroad Cells Sold	Sp	1	1668.52		
Finished Cells Filled F-6	Pkl	1			1586.84
936 Bd^ft Cells					
Manufacturing Orders	Mn	6			81.68
1807 42.57 x					
1870 39.11 x					
Bd^ft cells and					
equipment shipped					
R.R. sales during Nov 1915					

November 1915

30					
Cost of Railroad Cells Sold	Sp	1	10111.14		
Finished Cells Filled F-6	Pkl	1			9761.17
107 Bd Cells					
Manufacturing Orders	Mn	6			34.97
1807 19.25					
1870 15.72 x					
Bd Cells and					
equipment shipped					
R.R. sales during					
Nov. 1915					
30					
Cost of Railroad Cells Sold	Sp	1	15792.22		
Finished Cells Filled F-6	Pkl	1			14836.66
155 Bd^ft Cells					
Manufacturing Orders	Mn	6			955.56
1807 37.60 x					
1870 38.16 x					
Bd^ft Cells and					
equipment shipped					
R.R. sales during					
Nov 1915					
30					
Cost of Railroad Cells Sold	Sp	1	23483.18		
Finished Cells Filled F-6	Pkl	1			21026.48
1720 Bd^ft Cells					
Manufacturing Orders	Mn	6			2456.70
1807 1384.80 x					
1870 793.24 x					
2408 289.70 x					
4907 11.04 x					
Bd^ft Cells and					
equipment shipped R.R.					
sales during Nov.					
1915					
Cost of Railroad Cells Sold	Sp	1	8657.61		
Finished Cells Filled F-6	Pkl	1			8128.32
50 Bd^ft Cells					
Manufacturing Orders	Mn	6			529.29
1807 36.00 x					
1870 17.29 x					
Bd^ft Cells and					
equipment shipped R.R.					
sales during Nov. 1915					

November 1915

30							
Cost of House Lighting Cells sold	80	1		1831			
Finished Cells Filled 76	76	1				1614	
76 B1st Cells							
Manufacturing Orders	147	6				217	
1807 1.55 x							
1870 62 x							
B1st Cells and							
equipment shipped &c							
H.L. sales during Nov.							
1915							
30							
Cost of House Lighting Cells Sold	80	1		4938 2			
Finished Cells Filled 76	76	1				4506 2	
169 B1st Cells							
Manufacturing Orders	147	6				432 0	
1807 27.12 x							
1870 16.08 x							
B1st Cells and							
equipment shipped							
&c H.L. sales during							
1915							
30							
Cost of House Lighting Cells Sold	80	1		43557			
Finished Cells Filled 76	76	1				41555	
785 B1st Cells							
Manufacturing Orders	147	6				1997 2	
1807 128.56 x							
1870 71.16 x							
B1st Cells and							
equipment shipped &c							
H.L. sales during Nov.							
1915							
30							
Cost of House Lighting Cells Sold	80	1		40589 5			
Finished Cells Filled 76	76	1				19483 5	
35 B1st							
Manufacturing Orders	147	6				1150	
1807 62.62 x							
1870 51.88 x							
B1st Cells and							
equipment shipped							
&c H.L. sales during							
Nov 1915							

November 1915

30							
Cost of House Lighting Cells Sold	80	1		17760			
Finished Cells Filled 76	76	1				16845	
76 A4 Cells							
Manufacturing Orders	147	6				915	
1807 5.26 x							
1870 3.89 x							
A4 Cells and							
equipment shipped							
&c H.L. sales during							
Nov 1915							
30							
Cost of House Lighting Cells Sold	80	1		13311 6			
Fin. Cells Filled F.6	76	1				12614 09	
188 A4 H Cells							
Manufacturing Orders	147	6				597 3	
1807 3.47 x							
1870 2.490 x							
A4 H Cells and							
equip. shipped							
&c H.L. sales							
during Nov. 1915							
30							
Cost of Bromp. Rep. Cells Sold	80	1		527 60			
Fin. Cells Filled F.6							
60 G6 Cells	76	1				509 86	
Manufacturing Orders	145	6				17 74	
1807 10.15 x							
1870 7.59 x							
G6 Cells and							
Equip. shipped							
&c Bromp. Rep. Sales							
during Nov. 1915							
30							
Cost of Bromp. Rep. Cells Sold	80	1		7 67			
Fin. Cells Filled F.6	76	1				7 63	
6 B2 Cells x mth Glass							
Manufacturing Orders	145	6				04	
1870							
6 B2 Cells and							
Equip. shipped &c							
Bromp. Rep. Sales							
Nov. 1915							

November 1915

30								
Cost of Comm'l Rep'l Cells Sold	894	1		1821				
Fin'd Cells Filled 2nd class	311	1					18	15
9 Bt Cells 2nd class								
Manufacturing Orders	188	6						06
1890								
9 Bt Cells &								
Equip. shipped a/c								
Comm'l Rep'l Sales								
Nov. 1915								
30								
Cost of Renewals Commercial	894	1		1106	45			
Finished Cells Filled 1st class	361	1					881	10
136 ad cells								
Finished Cells Filled 2nd class	311	1					275	35
63 ad cells								
As entry below								
61 cells shipped								
a/c Comm'l Renewal Sales								
during Nov. 1915								
30								
Cost of Renewals Commercial	894	1		37	80			
61 cells								
Mfg Orders	188	6					37	80
1909 20.94								
1890 16.86								
To correct above								
entry								
30								
Cost of Renewals Commercial	894	1		2450	60			
Finished Cells Filled 1st class	361	1					2346	90
300 ad cells								
Manufacturing Orders	188	6					103	70
1909 60.63								
1890 43.07								
60 cells shipped								
a/c Comm'l Renewal Sales								
during Nov. 1915								

November - 1915

30								
Cost of Renewals Commercial	894	1	3075	19				
Finished Cells Filled 1st class	361	1					2190	61
273 ad cells								
Finished Cells Filled 2nd class	311	1					487	44
93 ad cells								
Mfg Orders	188	6					97	14
1909 56.57								
1890 40.57								
96 cells shipped								
a/c Comm'l Renewal Sales								
during Nov. - 1915								
30								
Cost of Renewals Commercial	894	1	2429	91				
Finished Cells Filled 1st class	361	1					2280	88
191 ad cells								
Finished Cells Filled 2nd cl	311	1					73	11
11 ad cells								
Mfg Orders	188	6					125	97
1909 63.57								
1890 67.35								
68 cells shipped								
a/c Comm'l Renewal Sales								
during Nov. - 1915								
30								
Cost of Renewals Commercial	894	1	974	11				
Finished Cells Filled 1st class	361	1					886	59
60 ad cells								
Mfg Orders	188	6					42	52
1909 25.50								
1890 18.07								
60 cells shipped								
a/c Comm'l Renewal Sales								
during Nov. - 1915								
30								
Cost of Renewals Railroad	604	1	2149					
Finished Cells Filled 2nd class	311	1					216	67
8 ad cells								
Mfg Orders	188	6					07	
1890								
8 ad cells shipped								
a/c RR Renewal during Nov. 1915								

30											
Cost of Renewal Railroad	60	1		76	76						
Finished Bell Filled 2nd class	311	1							76	76	
5 ft cell											
Mfg order	1118	6								05	
1890											
05 cell shipped											
RR Renewal during Nov-1910											
30											
Cost of Renewal Railroad	60	1		11	84	97					
Finished Bell Filled 1st class	311	1							11	84	88
1242 cell											
Mfg order	1118	6								11	
1890											
84 cell shipped											
to RR Renewals Sales											
during Nov-1910											
30											
Cost of Renewal Railroad	60	1		6	65						
Finished Bell Filled 2nd class	311	1								6	65
108 cell											
65 cell shipped											
RR Renewal Sales during											
Nov-1910											
30											
Cost of Renewal Railroad	60	1		6	77						
Finished Bell Filled 2nd class	311	1								6	76
108 cell											
Mfg order	1118	6								01	
1890											
76 cell shipped											
RR Renewal Sales during											
Nov-1910											
30											
Cost of Renewal Horse Lighting	60	1		55	78						
Finished Bell Filled 1st class	311	1							55	78	97
100 Bell cell											
Mfg order	1118	6							20	81	
1909 14.66											
1890 8.15											
Bell cell shipped											
to H & L Renewal Sales											
during Nov-1910											

30											
Mfg order	1118	6					17	48			
4370											
Mfg order	1118	6								17	48
1909 10.85											
1890 4.63											
5801 116.85											
Bell Boating Fire Bell Dept	3118	6									79
33-3											
Material used											
by Repair Dept at											
Chicago during Nov-1910											
30											
Receipts	50	1					75	07			
Finished Bell Filled 1st class	311	1								71	57
60 cell											
Mfg order	1118	6								10	50
1909 16.50											
1890 3.57											
Value of 60 cell											
battery shipped to											
Commonwealth Edison Co											
during Nov-1910. No											
battery returned in Dec											
30											
Mfg order											
5548											
Finished Bell Filled 2nd class	311	1									
104											
Mfg order Void											
1909											
18											
30											
Mfg order	1118	6					11	61			
5588											
Finished Bell Filled 2nd class	311	1								10	62
104 cell											
Bell Boating Fire Bell Dept	3118	6									99
33-3											
Material											
used by H & L Renewal											
Station during Nov-1910											

30									
Profit & Loss		158	✓		4,415.00				
Finished Bells Filled Pitches		165	✓					8,915	53
36 Bbl	355.28								
26 Qr	113.36								
20 Qr 11	90.40								
1 Qr	3.40								
9 Bbl	39.01								
4 Bbl	10.69								
25 Bbl	96.40								
39 Bbl 11	157.81								
Finished Bells Filled Colours		311	✓					16	44
5 Bbl	6.34								
5 Bbl	10.09								
Mfg Orders		165	✓					37	73
1909	15.71								
1910	21.54								
bells and equipment shipped to Ford Plant included on consignment but charges cancelled at instruction from Mr Edson									
30									
Factory Expense 15-5		155	✓	1,164.31					
Finished Bells Filled Pitches		300	✓					7	89
8 Bbl cell									
Finished Bells Filled Colours		165	✓					9	14
2 Bbl cell									
Finished Bells Filled Colours		311	✓					7,579	
1 Brell	1.27								
13 Bbl "	26.21								
7 Bbl "	7.11								
6 Bbl "	40.50								
Mfg Orders		165	✓					2,311	
1909	3.54								
1910	1.83								
1911	11.74								
bells & parts replaced Boston during Nov - 1910 (Accounts defect)									

30									
Shipping Expense 45-7		627	✓	2,965					
Mfg Orders		165	✓					2,968	
1909	2.83								
1910	1.45								
Material supplied in Boston in January during Nov - 1910									
30									
Reserve for Bad Debts		168	✓	2,43					
Mfg Orders		165	✓					2,43	
4 Bbl									
Repairs made on bells greater to customer during Nov - 1910									
30									
Received Expense 75-7		616	✓	287	31				
Finished Bells Filled 1 Colour		165	✓					3,6	53
4 Bbl cells	6.84								
5 Bbl "	19.36								
31 Bbl "	270.28								
Mfg Orders		165	✓					40	78
1909	—								
1910	36								
1911	40.43								
bells and parts drawn by Received Dept during Nov - 1910									
30									
Mfg Orders 490		x	✓	4,98					
Mfg Orders 432		x	✓					4,98	
old Selection returned by Chicago Repair Dept during Nov - 1910									

30									
Freehold		60d	✓		149.58				
	Finished bell Filled 1st class	96	✓					1936	
	5 Bl cells								
	Finished bell Filled 2nd class	311	✓					1062	
	1 air cell								
	Finished bell Mtgd	300	✓					1176	
	3 air cells								
	Mfg orders	111	E					1478	
	1909 91 x								
	1890 1260 x								
	1860 197 x								
30									
Plant & Equipment		1..	✓		36,197.71				
	Finished bell Filled 1st class	966	✓					19,816	
	60 air 881.59 x								
	60 air 1095.07 x								
	Finished bell Filled 2nd class	311	✓					15,840	
	5 Bl 10.05								
	65 air 737.55								
	180 air 943.43								
	60 air 391.71								
	Mfg orders	189	✓					5270	
	1909 350.00 x		E						
	1890 1770 x								
	bell and equipment used in Exhibition car								
30									
Administration & General Expense		600	E		119				
60.9	Mfg order	189	E					119	
	1860								
	cost of repairing 1-5 cell Bl battery taken from Mr Rice's car during Nov-1910								
30									
Experimental Equipment		500	✓		2.25				
	Mfg orders	189	E					2.25	
	1890								
	Jar replacement made at battery in demonstration car at Chicago								

30									
Repairs Expense		600	E		9.90				
70.3	Mfg orders	189	E					9.90	
	1890								
	Material drawn by Repairs Dept during Nov-1910								
30									
Finished bell Filled 1st class		963	✓		87.57				
	96 Al cells								
Mfg orders		111	E		21.37				
	1909 11.75 x								
	1890 9.62 x								
	cost of commercial bell sold	158	✓					88.19	
	Al cells and equipment returned to Sales during Nov 1910								
30									
Finished bell Filled 2nd class		963	✓		17.73				
	5 Br cells								
Mfg orders		146	E		1.55				
	1909 .89 x								
	1890 .66 x								
	cost of commercial bell sold	158	✓					18.28	
	Br cells returned to Sales during Nov-1910								
30									
Finished bell Filled 1st class		963	✓		886.59				
	60 air cells								
Mfg orders	1909 x	146	E		35.73 x				
	1890 x								
	1860								
	cost of commercial bell sold	158	✓					921.91	
	Air cells returned to Sales during Nov-1910								
30									
Finished bell Filled 2nd class		311	✓		7.15				
	7 air cells								
Mfg orders		146	E		.02				
	1890								
	cost of Renewals commercial bell sold	158	✓					7.17	
	Air cells returned to Sales during Nov 1910								

30

Finished Bell Filled 2nd class	311	✓		4717		
948 cells						
Mfg Order	118	✓		2403		
1907	1094 x					
1910	949 x					
Cost of Renewal Commercial	188	✓			4970	
All cells returned						
& Rolls during Nov-1911						
30						
Finished Bell Filled 2nd class	300	✓		197		
4749 cells						
Mfg Order	116	✓		2376		
1910						
Cost of Mercury Lamp Rolls	188	✓			473	
Mercury Lamp						
returned & Rolls during						
Nov-1911						
30						
Mfg Order	118	✓		17674		
1907	8758 x					
1910	2758 x					
1911	23,750 x					
	35,258 x					
Cost of Port Rolls	66	✓			17674	
Cost of Port						
returned & Rolls						
during Nov-1911						
30						
Cost of Port Rolls	66	✓	5255	57		
Mfg Order	118	✓			5170	74
1907	377,262					
1910	184,416					
1911	37,000					
	599,678					
Bell heating & Fire Bell Ref	318	✓			30	83
33-3						
Reserve for Factory Expense	116	✓			83	75
Reserve for General Expense	116	✓			167	75
Cost of Port Rolls					5255	57
during Nov. 1911						

30

Cost of Filling output Rolls	66	✓	1964	37		
Mfg Order	118	✓			1964	37
1910						
Cost of Filling						
output Rolls during						
Nov-1911						
30						
Factory Expense	311	✓	1601	58		
15-6						
Mfg Order	118	✓			1511	46
4760						
Finished Bell Filled 1st class	311	✓			73	37
18 Bx H	4.00	✓				
4 Bx	13.80	✓				
1 Bx	.792	✓				
1 Bx H	.649	✓				
Finished Bell Filled 2nd class	300	✓			1585	
10,000 to cells						
Labor replacing						
& repackaging of defect						
cells from Nov-1-1911						
to June 30-1911						
30						
Factory Expense	311	✓	2000	00		
15-6						
Mfg Order	118	✓			2000	00
4760						
To cover cost						
of replacing defective						
defect cells from Nov-1-1911						
to Nov-30-1911						
30						
Plant & Equipment	60	✓	2333	63		
Fire Bells Filled 2nd class	311	✓			2330	13
4 x H Bells						
Manufacturing Order	118	✓			13	49
1907	5.47	✓				
1910	5.02	✓				
Battery shipped for						
use in one of our stands						
on Indian Order 14920 B						

November 1910

30

Accts. Payable	386	1	4	000	00					
Notes Payable	380	1					4	000	00	
Transferred entry made 103-10-30-10										
30										
Cost of Commercial Bills Sold	555	1	5	37	90	64				
205 Dib Bills										
Fin. Bills Filled at Plant	165	1					5	329	26	
205 Dib Bills										
Manufacturing Orders	148	1						261	38	
5904 20.91 x										
5731 234.40 x										
6174 1.07 x										
5834 5.00 x										
Cost of Dib Bills sold to Government										
30										
Operation of Battery Rental System	516	1		210	50					
Billing Expense 40-6	616	61						10	579	
Shipping Expense 45-5	677	61						32	70	
Advertising Expense 50-5	618	61						56	50	
Reserve Expense 75-5	626	61						75	01	
							7	10	15	
30										
Mfg Orders 1890	146	1				80				
Cost of Filling outside sales To correct entry coming out of J.O. sales during Nov-1910	778	1							80	

November - 1910

30

Operation of Trucks	632			16	75					
Factory Expense 75-5	436							8	16	
Shipping Expense 45-5	677							8	16	
To clear sub. Operation of Trucks 45-5 Nov-30-1910										
30										
Operation the Aubrey Lake Plant	504			140	87					
Expense 75	45							140	87	
To cost old buildings at Aubrey Lake Nov. as per memo - 15-11-16										
30										
Sales of Scrap	770			20	00					
Accounts Payable	386								20	00
To cost posting of bill rec'd 15-11-16 in November - Analysis of Sales										
30										
Cost of Commercial Bills Sold	555			380	45					
Cost of Railroad Bills Sold	570			736	58					
Cost of Home Lighting Bills Sold	580			46	11					
Cost of Renewals Commercial	594			9	488					
Cost of Renewals Railroad	607			1	81					
Cost of Renewals Home Lighting	604			2	40					
Operation the Battery Rental System	516			12	58					
Battery Accounting Expense	618							34	89	
Bill Posting - Fin. Cost Dept	338							476	86	
							1	17	75	
30										
Cash (Matured - Supplies)	194			137	35					
Accounts Payable	386							137	35	
To correct posting previously advised Nov-1910 page ending with Nov-16										

November 1915

| | | |

| | | |

30

Profit & Loss		599	1118	31	13	
	Reserve for Depreciation of Patents	506				11 18 31 13
	To depreciate Patent A/c at rate of 1/17 for one year: March 1-1911 to Nov. 30-1911					

30

Profit & Loss		508	45	000	00	
	Reserve for Bad Debts	509				45 000 00
	To credit Reserve for Bad Debts A/c and charge Profit & Loss with $45,000.00. This is the total cost of balances shown in accounts of Receivables for Federal Storage Battery Co. This is for the Month Nov. of Year 1911					

30

Inventories		509	1837	59		
	Depreciation & Obsolete Stock	510				1837 59
	To credit Depreciation & Obsolete Stock A/c & debit Inventory A/c with value of Dep. & Obsolete as shown on Books 11/30/11					

30

Donations	25 00
Realty Expense Glen Ridge	1 [illegible]
Hardware & Equipment	21 [illegible]
Underwear Allowances	1 [illegible]
Depreciation of Consignment Acct.	[illegible]
Cost of Commercial Bill Acct.	[illegible]
Cost of Railroad " "	[illegible]
" House Lighting " "	[illegible]
" Mf " "	[illegible]
" Miners Lamp " "	[illegible]
" M/To " "	[illegible]
" Renewal Commercial	[illegible]
" " RR	[illegible]
" " House Lighting	[illegible]
" Parts Acct.	[illegible]
" House Lighting Equipment Acct.	[illegible]
" Miners Lamp Accessories	[illegible]
" Rewinding Motors	[illegible]
" Selling Overhead Acct.	[illegible]
Selling Exp.	

This entry voided see 1st entry on p. 236

November - 1910

30

Real Revenue	x	536		200 00	✓
Cash Discounts	x	637		1767 96	✓
Sales of Commercial Bells	x	651	10,567 66		✓
Sales of Railroad Bells	x	666	331 17		✓
Sales of Home Lighting Bells	x	674	568 38		✓
Sales of MS Bells	x	680	1761 04		✓
Sales of Music Lamps	x	684	4975 70		✓
Sales of W70 Bells	x	688	4801 84		✓
Sales of Renewals Commercial	x	696	9,371 20		✓
Sales of " Railroad	x	706	973 77		✓
" " Home Lighting	x	708	780 00		✓
Sales of Parts	x	710	508 35		✓
Sales of Home Lighting Equipment	x	714	1173 65		✓
Sales of Music Lamp Accessories	x	716	1356 47		✓
Sales of Remanufacturing Motors	x	716	339 30		✓
Sales of Selling Outfit	x	718	7401 31		✓
Sales of Scrap	x	720	1613 47		✓
Profit & Loss		591	73,897 64	4400 00	✓
Donations		531			2500
Realty Expense Glen Ridge		539			5550 10
Hardware of Equipment		538			7191
Auditors' Allowances		560			1761 18 ✓
Depreciation of Consignment Sets		561			4451 14 ✓
Cost of Commercial Bells Sold	x	555			7738 57 27 ✓
Cost " Railroad " "	x	570			708 770 65 ✓
" Home Lighting "	x	580			38 751 73 ✓
" MS " "	x	586			78 871 ✓
" Music Lamp " "	x	588			4711 308 ✓
" W70 " "	x	590			3538 901 ✓
" Renewals Commercial	x	594			7746 747 ✓
" Railroad Renewal	x	604			1447 994 ✓
" Renewals Home Lighting		606			558 18 ✓
" Parts Sold	x	606			39 011 05 ✓
" Home Lighting Equipment		608			917 09 ✓
" Music Lamp Accessories		610			2344 09 ✓
" Remanufacturing Motors	x	614			231 11 ✓
" Selling Outfit	x	616			2699 45 ✓
Selling Expense		616			8467 78 ✓
Advertising Expense		618			4677 99 ✓
Service Expense		620			341 575 79 ✓
Shipping Expense		622			20767 64 ✓
Free Goods		624			1888 71 ✓
Research Expense		626			20201 08 ✓

(continued on p 237)

(continued from p 236)

Cash Discounts	637			215,729 80	✓
Profit & Loss	591			1,630 370 13	

To transfer of
of Income account to
Nov. 30 - 1910

30

Inventory	773	2,119,605 66			
Bells on Hand	774			2118 201 32	
Profit & Loss	591			1,400 434 34	

To charge Inventory
to with value of physical
inventory of bells taken
" Bells on Hand 774
credited with balance
on abandoning cell account.
Profit & Loss with
difference

Finished bells Filled 1st class	173,974 57	✓	
" " " 2nd "	27,638 57	✓	
" " " W Tip	11,787 77	✓	
" " Assembled	10,649 50	✓	
" " " W Tip	401 90	✓	

30

Edison Phono Wks Production Control	76	1	2,445 57		
Misc Supplies & Repairs	5814	2		2,445 57	

To charge
E.P.W.K. Prod Control
with current consumed
by Edison Phono Wks
during Nov 1910

30

Edison Phono Wks Production Control	76	1	2,157 80		
Misc Supplies & Repairs	5814	2		2,157 80	

To charge E.P.W.K.
Production Control with
current consumed by
E.P.W.K. during Nov. 1910

Nov. - 1915

30							
Indian Plains Mfg Production Contract	46		96000				
Misc Supplies + Repairs	584	x			96000		
To charge							
Indian Production							
Contract with cost of							
steam consumed for Eng.							
period Nov 1 - 1915 to Nov 30-1915							
30							
Reserve for Factory Expenses	486		267573	15			
Factory Expenses	436				267573	15	
To apply Factory							
Expenses for 9 months against							
Reserve for Factory Expenses							
a/c							
30							
Reserve for General Expenses	496		173849	65			
General Expenses	750				173849	65	
To apply General							
Expenses for 9 months							
against Reserve for							
General Expenses a/c							
30							
Inventory	753		661386				
Reserve for Factory Expenses	486				54559	59	
Reserve for General Expenses	496				77391	77	
Profit + Loss	598				1293761	86	
					1293761	86	
Final adjustment							
of Expense Reserves to							
Nov. 30-1915							
Factory Expenses 45799 30							
General " 20 85561							
30							
Misc Supplies + Repairs	584		20637	08			
Profit + Loss	598				20637	08	
Profit on sale							
of Misc Supplies from							
March 1st to Nov 30-1915							

30							
Inventory	753		14739				
Bell Board + Iron Bells a/c	384					14739	
To charge Inventory							
a/c with value of material							
held in bell foundry a/c							
11/30/15							
30							
Inventory	753		1750				
Transfer Orders	197					1750	
To charge Inventory							
a/c with balance outstanding							
in transfer Orders a/c 11/30/15							
30							
Jobbing a/c	190		49242	75			
Suspense	17					49242	75
To credit Suspense							
with general entries							
shown on the following							
pages viz:							
15-1-385			37886.71				
383	16		9941.36				
384	16		1370.48				
385	16		7.93				
386	17		14.71				
This entry to be							
reversed in December - 1915							
30							
Suspense	17		49242	75			
Account Receivable	8					49242	75
To credit accts							
Receivable a/c with							
Credit vouchers as follows							
15-1-385			37886.71				
383			9941.36				
384			1370.48				
385			7.93				
386			14.71				
This entry to be							
reversed in January 1916							
This entry is an offset							
to entries made on a/c							
1516 + 17 - which cross							
(continued on p 240)							

	(Continued from p. 239)						
	cancellation of unused						
	expense applied on Eastern						
	Plane Mfg. & Addition Inc.						
	Mfg. Order, at the time						
	entries were made at						
	was too late to get them						
	coded through in November						
	hence the entry to Profit and						
	30						
Inventory		153	781	58			
	Jobbing a/c	190				781	58
	To transfer to						
	Inventory a/c balance						
	as shown in Jobbing a/c						
	11/30/15						
	30						
Inventory		153	6[illegible]769	98			
	Manufacturing Orders	189			6[illegible]769	98	
	To transfer to						
	Inventory a/c balance						
	as shown in Mfg. Orders						
	11/30/15						
	30						
Inventory		153	310394	03			
	Work in Progress	190			310394	03	
	To transfer to						
	Inventory a/c balance						
	shown in Work in Progress						
	on Nov 30-1915						
	30						
Mfg. Orders		189	50	00			
	Inventory					50	00
	To correct inventory						
	value of Mfg. Orders a/c						
	11/30/15						

November - 1915

	30						
Profit & Loss			800	00			
	Missing Explanation by C.P.A.						
	Capital Stock				800	00	
	To charge off						
	unpaid account to						
	Paul L. Trautmann						
	for the salary as was						
	ordered June 14-1916 by						
	Mr. Mudd						
	30						
Profit & Loss			636	97			
	Work in Progress				636	97	
	Adjustments						
	Additional						
	adjustment of Work in						
	Progress adjustment a/c						
	30						
Jobbing a/c		190	6[illegible]631	71			
	Misc. Supplies & Repairs	584			6[illegible]631	71	
	Profit made on						
	sale of Parking Robe						
	from Nov 10-1915 to Nov 30-						
	1915						
	30						
Misc. Supplies & Repairs		584	6[illegible]631	71			
	Profit & Loss	598			6[illegible]631	71	
	Inclose Misc.						
	Supplies & Repairs a/c						
	to Nov. 30-1915						
	30						
Work in Progress		190	636	97			
	Adjustments						
	Profit & Loss	598			636	97	
	Additional						
	adjustment of Work in						
	Progress adjustment a/c						
	30						
Inventory			6[illegible]631	71			
	Jobbing a/c	190			6[illegible]631	71	
	To transfer to						
	inventory a/c balance						
	shown in Jobbing a/c						

30				
Inventory etc	753	636 97		
	754			636 97
McKee Burgess				
To transfer to				
Inventory etc balance				
shown in McKee Burgess				

December – 1914

Purchases					755	03	
Material & Supplies		194	1	96	0	96	41
Stationery Store		700	1		31	76	
Horse Lighting Equipment		708	1		60	78	
Miners Lamp accessories		709	1		14	94	
Fuzzled Fuse Filled Tubes		765	1	73	978	57	1
Fuzzled Bells Filled Tubes		311	1	77	638	57	1
Fuzzled Bells Filled Assembled		733	1	10	669	50	1
Fuzzled bells Filled Wtgs		300	1	11	787	77	1
Fuzzled bells Unassembled Wtgs		757	1		40	69	1
Reserve for General Expenses	1914	496	1	70	855	64	
Reserve for Factory Expenses	1914	488	1	45	787	74	
Depreciation – Market Stock		717	1		183	87	
Bell boxing – Fuzzled bell Repl		368	1		14	29	
Transfer order		197	1		17	50	
Jobbing order		190	1		4	85	75
Mfg order		149	1	67	719	98	
McKee Burgess		1 74	1	31	031	00	
Inventory		753					7,1,907.40
Plant & Equipment Stamps	L of P/E	60	1	780	649	75	
Patterns & Drawings	"	70	1	74	000	00	
Fire Apparatus	L of P/E	72	1	75	7	48	
Equipment Patents	"	76	1	15	949	84	
Equipment Leased	"	78	1		41	00	
Salesmen – Inspectors Equipment		80	1	1	443	04	
Exhibit Equipment	Other Expense	87	1	74	107	75	
Furniture & Fixtures	Not Capitalized	84	1	17	649	75	
Furniture & Fixtures Contract	"	86	1	1	871	84	
Motor accommodation	Cost	88	1	17	730	90	
Plant & Equipment Inventory		754	1				8,0,5,0.21

1												
Operation Acct L.R. & P. Roofs	515	1			30	50						
Accounts Receivable	8	1		7	670	60						
Accounts Payable	386	1			217	75						
Home Office	400	1		8	518	66						
Advances to Employees	18	1				176						
Surplus	44	1	11	8	77	74						
			33	5	11	1	5	1				
Accounts Receivable	8	1							4	53	97	
Accounts Payable	386	1							1	5	94	40
Home Office	400	1									17	40
Inventory Acct	153	1								7	57	07
Surplus	44	1							11	38	5	31
									33	5	11	1
To reverse entry made on p 133 this journal												
31												
Interest on Funded Debt	116	1		7	475	50						
Interest on Funded Debt accrued and not due	116	1							7	475	50	
To close Interest on Funded Debt Acct with interest accruing on outstanding bonds of the company												
31												
Insurance	116	1			450	00						
Insurance Unexpired	115	1							4	50	00	
To close Insurance Acct with that portion expiring during Dec. 1910												
31												
Sales	468	1			639	15						
Sales Accrued	396	1							6	39	15	
To close Sales Acct with that portion accruing during Dec. 1910												
30												
Profit & Loss	515	1		1	000	00						
Reserve for Bad Debts	109	1							1	000	00	
To close Acct $1000.00 to the credit of estimated Losses during Dec. 1910												

31												
Reserve for Bad Debts	515	1			257	74						
Manufacturing Orders	149	61								257	74	
4760												
Repairs made to cells for customers no charge during Dec. 1910												
31												
Profit & Loss	515	1			9	64						
Manufacturing Orders	149	61								9	64	
4760												
Cost of repairing and putting into salable condition cells and jars returned and stated details shown on following repair orders												
17773R	.50											
17912R	.30											
11591R	1.60											
11159R	.17											
17860R	.18											
17850R	6.57											
17818R	.08											
17773R												
31												
Profit & Loss	515	1			6	470						
Funded Cells Folded 7th Floor 929 cells	311	1								5	97	5
Manufacturing Orders	149	61								4	94	
4760												
Repairing to cell and battery and operating fund 7th & 8th floors 929 cells. These cells returned on RR 17613R. Battery was loaned to Bloom Bros N.Y. while their was being repaired												

31									
Profit & Loss		578	1		1 19	75			
Manufacturing Orders		119	6/1					1 19	75
to the									
Cost of assembling 3rd cell O.M. into 3rd cell O.M. - 5th cells O.M. into 8 cells inclusive and 17th cells - first Boxes into cells with Lock. Rd Rd.									
17911 3rd cells	4 71								
17913 5th "	3 37								
17931 17th "	11 71								
31									
Depreciation of Barrow and Rolls		517	1		5 37				
Manufacturing Orders		119	6/1					5 37	
to the									
Cost of repairing cells returned on Rd. 17 Rd. 18 and 19 Rd R									
30									
Factory Expense 1-8		1136	1/6		773	68			
Manufacturing Orders		119	6/1					773	68
to the	7 10.02								
1109	13.00								
Cost of repairing cells or part defects returned by customers during Dec. 1911									
30									
Factory Expense 9-5		1136	1/6		07				
Mfg Orders		119	6/1					07	
to the									
Cost of repairing 5 Mg cells returned being made in Jed Road returned and stocked on RR 11297 R									

31									
Finished Cells Filled 7th class		311	1		1 6 19				
5th cells									
Profit & Loss		578	1		73 73				
Finished Cells Filled 1st class		745	1		53 73				
5th cells									
Manufacturing Orders		119	6/1					7 03	
to the									
Cost of repairing and depreciation from 1st & 7th class of 5th cell returned to our charge after IT Type Repairs made on RR 1111 R									
30									
Advertising Expense 50-3		615	1/61		3 10				
Manufacturing Orders		119	6/1					3 10	
to the									
Cost of repairing and putting into saleable condition cells returned from Exhibit on the following RR.									
171198R	.79								
171198R	.79								
171198R	1.10								
171198R	.37								
30									
Depreciation of Barrow and Rolls		517	1		1 65				
Manufacturing Orders		119	6/1					1 65	
to the									
Cost of repairing the 8th cell returned on RR 171198R									

December - 1910

31						
Underrun Allowance	510	1		9x79		
Manufacturing Orders	119	6x1			9x79	
4760						
To charge						
Underrun Allowance						
the unit cost of Japanning						
has amount received						
for Japan so shown						
on the following Repair						
Orders						
R.O. Sales Cost						
1910 7R 20.75 11.63						
1910 8R 14.25 20.78						
1910 9R 51.00 130.15						
~~[illegible]~~						
176.00	769.79					
31						
Recovered by Japan 707	6x6	6x1		9.07		
Mfg Orders	119	6x1			9.07	
4760						
Cost of Japanning						
Cells received and						
following R.R						
R.R 1910 7R .03						
1910 7R 1.85						
1910 7R 1.77						
1910 8R 4.11						
1910 8R .07						
1910 9R .54						
31						

December - 1910

31						
Finished Cells Filled 7th class	311	1	7484.81			
6908 cells						
Manufacturing Orders	119	6x1			67.76	
4760						
Cost of Renewal Commercial	592	1			177.55	
48 cells						
Value of 6908						
cells returned less cost						
of determining capacity						
Other cells. RR RR						
11460R & 11461R						
31						
Finished Cells Filled 7th class	311	1	107.79			
70 ah cells						
Mfg Orders	119	6x1			35.65	
4760						
Cost of Renewal Commercial	592	1			67.14	
48 cells						
Value of 70 ah						
cells received from 65 cell						
battery because of						
Japanning cement. Other						
capacity. His battery						
returned Plain Plate MG						
on RR 11457R and replaced						
on RR 7130R						
31						
Finished Cells Filled 7th class	311	1	1997			
384 cells						
Manufacturing Orders	119	6x1			9.97	
4760						
Cost of Renewal Commercial	592	1			1.00	
48 cells						
Value of 384 cells						
received from 60 cell Lot						
battery returned on						
RR 11457R. Just cost						
of determining class						
His battery was replaced						
on OT 8094						

31									
Finished Bell Fillers 2nd class	311	✓			9	7	95		
1603 cells									
Mfg order	149	6	✓					3	6 49
476									
Cost of Renewal Commercial	597	✓						56	66
63 cells									
Value of 1603									
cells received from									
6 cells 63 batteries returned on									
11/9/11.									
31									
Finished Bell Fillers 2nd class	311	✓			73	63			
11 63 cells									
Mfg order	149	6	✓					11	60
476									
Cost of Renewal Commercial	597	✓						61	43
63 cells									
Value of 11 63 cells									
received from 11 63 cells									
returned on RR 10870 R									
Record of experiment									
to determine capacity									
31									
Cost of Renewal Commercial	597	✓			3	4	16		
63									
Mfg order	149	6	✓					3	4 11
476									
Cost of repairs									
which were necessary									
to determine the capacity									
of 6 63 cells returned by									
Attorney Lee on									
RR 10649 R									
30									
Account Receivable Consignment	777	✓			4	7	4		
E.P.B. Phila Co									
Consignment Sales	777	✓						4	7 4
To adjust									
Phila Consignment A/c									
to agree with physical									
inventory taken 11/30/11									

31									
Finished Bell Fillers 2nd class	311	✓			71	9	10		
33 63 cells									
Cost of Renewal Commercial	597	✓						130	7 4
63 cells									
Mfg order	149	6	✓					8	8 36
476									
Value of 33 63 cells									
2nd class cells received									
from 6 cells 63 batteries									
Record of experiment necessary									
to determine capacity									
these cells returned									
on RR 11880 and									
replaced on RO. 6756									
30									
Consignment Sales	777	✓		7	00	3	30		
Account Receivable Consignment	777	✓						7	00 3 30
E.P.B. Co. Chicago									
To adjust Chicago									
Consignment A/c to agree									
with physical inventory									
11/30/11									
30									
Account Receivable Consignment	777	✓		7	4	4	9 7	4	
E.P.B. Co. Kcy									
Consignment Sales	777	✓						7	4 4 9 7 4
To adjust Kcy.									
Consignment A/c to									
agree with physical									
inventory taken 11/30/11									
30									
Consignment Sales	777	✓		1	9	1	6	5	5
Account Receivable Consignment	777	✓						1	9 1 6 5 5
E.P.B. Co. Chicago									
To the adjustment									
of Chicago Consignment									
A/c.									

December - 1911

31

Sales of Received Commercial — 695 ✓ — 18 00
18 Bulls

Suspense — 697 ✓ — 18 00
To correct distribution of Invoice 15-12-91 in December analysis of Sales

31

Profit & Loss — 595 ✓ — 273 70
Finished Bell Fitted 3rd class — 311 ✓ — 273 70
to 4th cells
To correct bell inventory of Nov 30-1911 at Chicago. This due to fact that bells were charged to Chicago cons. but had credit not issued to customer (Claim Motor Bank, Co.) until December 1911. See Inv. 15-12-911

30

Finished Bell Fitted 3rd class — 311 ✓ — 273 70
to 4th cells

Profit & Loss — 595 ✓ — 273 70
Finished Bell Fitted 1st class — 315 ✓ — 547 40
to 4th cells
Depreciation on to 4th cells returned by General Motors Truck Co. on 17 5 1917 by Inv. 17-12-911

30

Accounts Receivable — 8 ✓ — 30
Adjustment Expense — 615 ✓ — 30
535
To correct posting of Invoice 15-7-1909. Posted as 77.44 instead of 77.74

~~Debit~~ Credit 31

31

Service Expense — x ✓ — 58 34
70-51

Service Expense — x ✓ — 58 34
70-1
To correct Pay Roll (Office) distribution of Nov 30-1911

31

Mfg Order — 159 ✓ — 61 49
4740

Factory Expense — 131 ✓ — 61 49
15-3
Journal concerned in charging expense cells during December-1911

31

Received Expense — 671 ✓ — 25 00
15-7

Suspense — 697 ✓ — 25 00
To distribute rounded 15-12-53

31

Suspense — 697 ✓ — 3,814 54 — 3,814 54
Accounts Receivable — 8 ✓
To balance Rec
Cobbs Plant 31.73 ✓
Plant " 3154.34
Cobbs " 6.84.49
To reverse entry made on 9/30 1931 of the journal

31

Selling Expense of Mr. R.H. — 630 ✓ — 70 36
65-9

Finished bell Fitted 3rd class — 311 ✓ — 70 36
16 Bx cells
Sales of 16 Bx cells shipped for Inst of Brooklyn & Holland Hotels on Sales Tickets 14705 & 14714

December - 1915

31						
Mfg order	X	6	147.38			
4907						
Mfg order	X	6			147.38	
4908						
Sales of 339#						
Army Potash which						
will be used in sequencing						
old letter						
31						
Finished bells Filled 2nd class	311	✓	56.53			
11 oh cell						
Profit & Loss	518	✓			56.53	
To correct inventory						
of Dec 31 - 1915 at Chicago						
PO entry below						
31						
Cost of Removals Commercial	597	✓	56.53			
6 oh cell						
Finished bells Filled 2nd class	311	✓			56.53	
11 oh cell						
Sales of 11 oh cell						
shipped on OT 7776 to						
replace 11 oh 3rd class						
cell returned. See bonus						
15-17-117						
30						
Edison Storage Battery Supplies	15	✓	76.10			
Edison Storage Works	593	✓			76.10	
Insured Advance						
To correct summary						
of General Ledger column						
of Voucher Analysis of						
Sales						
30						
Account Receivable	8	✓	96.00			
Thomas A Edison	300	✓			96.00	
To correct posting						
of Sales Journal 15-6-715						
in April 1915						

31						
Advances to Employees	15	✓	100.00			
Accounts Receivable	8	✓			100.00	
To correct posting						
of vouchers 15-6-118 on						
June date of Jr						
31						
Profit & Loss	518	✓	37.78			
Mfg order	14	✓			37.78	
4760						
To charge Plant R						
with cost of replacing						
5 bad letting returned						
by Meadowlake bond co						
on RR 1780 & R - 17 & 117						
31						
Profit & Loss	518	✓	33.47			
Finished bells Filled 2nd class	311	✓	33.47			
56 oh cell						
Finished bells Filled 1st class	311	✓			66.94	
56 oh cell						
Reformation						
from 1st to 2nd class						
on 56 cell oh letting						
shipped to Meadowlake						
bond co on 5710 OT						
replace letting returned						
on RR 1780 & R - 17 & 117						
31						
Profit & Loss	518	✓	9,73.40			
Cost of N.P. Fuse Cold	511	✓			9,73.40	
To correct cost price						
of Bill cells used in forming						
Sales of Bill Cells during						
Nov. 1915						
replaced 785 Bill cells @ 12.39	41.55.55					
charged 785 Bill " " 40.35	31.87.15					

31

Finished Cells Assembled — 933 | 1,77,757.69

Work in Progress — 1711 | 1,77,757.69

a-Br Jr Cells

assembled during Dec 1911

170	B3	1,783.11
7553	Ad	12,781.44
900	Ad11	1,85,078
810	Ac	5,783.46
3664	Ab	26,038.36
1755	Aa	10,116.70
7361	Abb	45,759.37
180	Ac10	1,127.13
160	Ac9	1,619.11
100	Ac11	1,976.96
800	B1	1,685.39
1150	B7	7,773.70
1984	B6	7,171.64
900	B611	3,248.73
145	B5	1,783.17
160	B66	715.96
9	B4	17.45
710	B3	3,773.10
		17,77,757.69

31

Accounts Receivable Consignment — 77 | 17.93

L.A.B. & Co.

Consignment Sales — 77 | 17.93

Fire the adjustment of L.A.B. & Co. charges on the Fremont & Smith Engine inventory taken 1st Jan 1911

31

Finished Cells Assembled Mfg Jr — 257 | 3,67,9.91

3608 Mg cells

Work in Progress — 1711 | 3,67,9.91

Mg cells assembled during December 1911

31

Sales of Railroad Cells — 166 | 6,60.80

6 lots

Discounts — 44 | 6,60.80

To correct distribution of Discounts 15-17-18 & Sales of Batteries 41.781.80 to credit of 6,60.80. Per Mem. Journal correcting entry

31

Sales of Railroad Discounts — 15 Bryce — 18.00

Discounts — 18.00

Void see 11th entry on page 255

Incorrect distribution of Sales & Discounts 15-17-18

31

Finished Cells Fullers Mfg Jr — 300 | 1,03,3.11

3016 Mg cells

Finished Cells Assembled Mfg Jr — 257 | 1,03,7.75

3016 Mg cells

Mfg order 5801 — 1010 | 10.16

Factory Expense 1-3 — 130 | 5.03

Mg cells Fullers

during Dec 1911

December - 1910

31

Finished bells Filled 1st class							765	✓	1,78	0,14	44		
Finished bells Assembled							733	✓				1,71	1,99,09
Mfg Orders							149	✓				48	2,4 11
5801													
Factory Expense							436	✓				1,79	1,71
												1,78	1,14 54
1.5.3.													
G.B.J.A. cells													
Sold during Dec. 1910													
1891	Ad	11,573 15	43,1 19	113 18	12,1 14	44							
98	Ad	47,0 19	191 72	47,0	47,0 19								
99	Ad	5,0 11	20,0	5,0	5,0 19								
1905	Ad	25,7 37	107,7	25,7 35	26,9 18								
1890	Ad	12,30 10	49,7	12,3 13	12,9 15								
1915	Ad	78,9 00	123,3	33,0	30,4 23								
36	Ad	4,9 40	20,0	5,9	5,3 54								
36	Ad	5,9 60	20,0	7,0	6,300								
98	Ad	16,0	70	19,5	17,9								
800	Ad	1,5	3,0	800	1,5								
150	Ad	39,0	75	150	30,0								
1891	Ad	37,0	95,0	70,0	33,7								
1637	Ad	5,9	11	16,0	6,3								
900	Ad	33,5	125	90,0	35,1								
140	Ad	90,0	25	60,0	37,0								
141	Ad	90,0	25	60,0	37,5								
6	Ad	9,5	25	13	3,0								
7	Ad	19,0	53	17	18								
419	Ad	41,3	114,0	41,0	41,0								
		171,5	478,1	171,5	171,5								

December - 1910

31

Cost of Commercial bell Sold							555	✓		3,39	5		
Finished bells Filled 1st class							765	✓					25,0
14 Bell cells													
Manufacturing Orders							149	✓					5,67
1909							4,71	✓					
1890							1,41	✓					
Bell cells shipped													
Sales during Dec. 1910													
31													
Cost of Commercial bell Sold							555	✓		10,13	08		
Finished bells Filled 1st class							765	✓					23,4 16
94 Bell cells													
Finished bells Assembled							733	✓					6,6 01
340 Bell cells													
Mfg Orders							149	✓					15,7 91
1909						2,1							
1907						63,5							
1890						19,6							
1837						69,4							
1905						6,7							
Bell cells shipped													
40 sales during Dec. 1910													
31													
Cost of Commercial bell Sold							555	✓		1,35	15		
Finished bells Filled 1st class							765	✓					12,0 01
49 Bell cells													
Mfg Orders							149	✓					1,3 17
1909						37,1	✓						
1890						55	✓						
Bell cells shipped													
40 Sales during Dec. 1910													
31													
Cost of Commercial bell Sold							555	✓		3,31	50		
Finished bells Filled 1st class							765	✓					18,8 08
450 Bell cells													
Finished bells Assembled							733	✓					11,5 72
315 Bell cells													
Manufacturing Orders							149	✓					27,5 49
1909					133,37	✓							
1890					91,6	✓							
1908					2,5	✓							
5801					40,95	✓							
4905					10,7	✓							
Bell cells shipped													
40 Sales during Dec. 1910													

31												
Cost of Commercial Bell Orders		555	✓		17	03						
Finished Bells Filled 1st Orders		765	✓							160	71	
4,814 cells												
Manufacturing Orders		150	✓							1	81	
1809	730											
1870	401											
8,211 cells shipped												
during Dec. 1910												
31												
Cost of Commercial Bell Orders		555	✓		1911	85						
Finished Bells Filled 1st Orders		765	✓							176	71	
210 Bells												
Finished Bells Assembled		733	✓							58	07	
105 Bells												
Mfg Orders		150	✓							1	71	61
1809	561											
1870	455											
1901	1916											
8,132 cells shipped												
during Dec. 1910												
31												
Cost of Commercial Bell Orders		555	✓		63	71						
Finished Bells Filled 1st Orders		765	✓							59	81	
1,083 cells												
Mfg Orders		150	✓							37	46	
1809	1,985											
1870	1,157											
3,142 cells shipped												
40 Bells during Dec. 1910												
31												
Cost of Commercial Bell Orders		555	✓		179	53						
Finished Bells Filled 1st Orders		765	✓							166	07	
3,754 cells												
Mfg Orders		150	✓							13	21	
1809	4,821											
1870	1,594											
1901	5,261											
1908	4,275											
3,411 cells shipped												
40 Bells during Dec. 1910												

31												
Cost of Commercial Bell Orders		555	✓		70	71	79					
Finished Bells Filled 1st Orders		765	✓							1	165	53
6,53 cells												
Finished Bells Assembled		733	✓							2	371	64
380 cells												
Mfg Orders		150	✓							1	17	67
1809	1,837											
1870	147.92											
2108	11.60											
1801	57.40											
4,901	3.31											
6,1 cells shipped												
40 Bells during Dec. 1910												
31												
Cost of Commercial Bell Orders		555	✓	3	78	14	94					
Finished Bells Filled 1st Orders		765	✓							2	657	71
3,46 cells												
Finished Bells Assembled		733	✓							43	9	51
60 cells												
Mfg Orders		150	✓							14	37	70
1809	7,203											
1870	58.92											
2108	77.19											
5101	1,710											
4,901	6.36											
60 cells shipped												
40 Bells during Dec. 1910												
31												
Cost of Commercial Bell Orders		555	✓	33	312	92						
Finished Bells Filled 1st Orders		765	✓							20	176	30
2,735 cells												
Finished Bells Assembled		733	✓							22	47	06
364 cells												
Mfg Orders		150	✓							9	40	60
1809	414.14											
1870	359.31											
1901	97.40											
2108	34.78											
4,901	9.87											
4,6 cells shipped												
40 Bells during Dec. 1910												

31										
Cost of Commercial Bells Sold	555	✓	17	6.47	57					
Finished Bells Filled 1st Class	265	✓						1330	13	
1119 Cases										
Finished Bells Assembled	733	✓						3384	73	
300 Cases										
Mfg Order	150	✓						9577		
1909	49.45									
1890	313									
2509	13652									
5301	19									
4404	50									
68 Cases shipped										
4% Sales during Dec-1910										
31										
Cost of Commercial Bells Sold	555	✓		898	41					
Finished Bells Filled 1st Class	265	✓						851	30	
7048 Cases										
Mfg Order	150	✓						39	32	
1909	195									
1890	1946									
68 Cases shipped										
4% Sales during Dec-1910										
31										
Cost of Commercial Bells Sold	555	✓	7	60.7	84					
Finished Bells Filled 1st Class	265	✓						5649	90	
360 Cases										
Finished Bells Assembled	733	✓						1515	85	
150 Cases										
Mfg Order	150	✓						4801	57	
1909	247.73									
1890	143.88									
5301	4.00									
410 Cases shipped										
4% Sales during Dec-1910										

31										
Cost of Commercial Bells Sold	555	✓	6	7.11	43					
Finished Bells Filled 1st Class	265	✓						1903	79	
357 Cases										
Mfg Order	150	✓						407	64	
1909	305.30									
1890	102.30									
612 Cases shipped										
4% Sales during Dec-1910										
31										
Cost of Wire Cases Sold	590	✓	43	7.38						
Finished Bells Filled Mfg Op	300	✓						470	09	
70 Wire Cases 111.13										
170 Wire - RC 302.95		✓						1731		
Mfg Order	150									
1909 —										
1890 1731										
Wire Cases shipped										
4% Sales during Dec-1910										
31										
Cost of Wire Cases Sold	586	✓		49	56					
Finished Bells Filled Mfg Op	300	✓						468	78	
49 Mfg Cases										
Mfg Order	150	✓						266		
1909 —										
1890 266										
Mfg Cases shipped										
4% Sales during Dec-1910										
31										
Cost of Mines Receipts Sold	588	✓	6	7.89	57					
Finished Bells Filled Mfg Op	300	✓						37	69	70
2789 Mfg Cases										
Mfg Order	150	✓						3579	67	
1890										
30										
Investment 4% Battery Rental Depreciation	726	✓	7	8.43	18					
Finished Bells Filled 1st Class	265	✓						37	18	18
455 Total Cases										
Mfg Order	150	✓						1224	60	
1909 77.60										
1890 1.5										
Bells and equipment shipped 4% Battery Rental Depreciation during Dec-1910										

31							
Cost of Railroad Bell Coils	570	.1		4916			
Finished Bell Filled 1st Helix	765	.1				40 35	
70 B1H cell							
Mfg Orders	150	.61				8 81	
1809 511.							
1890 361.							
B1H cell and equipment shipped to R.R. Sales during Dec							
31							
Cost of Railroad Bell Coils	570	.1		3410			
Finished Bell Filled 1st Helix	765	.1				301 61	
170 B2 cell							
Mfg Orders	150	.61				39 95	
1809 2611.							
1890 1339.							
B2 cell shipped to R.R. Sales during Dec 1910							
31							
Cost of Railroad Bell Coils	570	.1		1685 90			
Finished Bell Filled 1st Helix	765	.1				1469 34	
596 B1H cell							
Mfg Orders	150	.61				149 06	
1809 1072.							
1890 46 87.							
B1H cell shipped to R.R. Sales during Dec 1910							
31							
Cost of Railroad Bell Coils	570	.1		1885 31			
Finished Bell Filled 1st Helix	765	.1				1754 34	
446 B2 cell							
Mfg Orders	150	.61				130 97	
1809 99 66.							
1890 1331.							
B2 cell shipped to R.R. Sales during Dec 1910							

31							
Cost of Railroad Bell Coils	570	.1		4100 00			
Finished Bell Filled 1st Helix	765	.1				361 85	
90 B1H cell							
Mfg Orders	150	.61				50 12	
Corrected Jan 17 1911							
1809 35 85.							
1890 1327.							
B1H cell shipped to R.R. Sales during Dec 1910							
31							
Cost of Railroad Bell Coils	570	.1		1350 30			
Finished Bell Filled 1st Helix	765	.1				1200 70	
70 B2 cell							
Mfg Orders	150	.61				14 53	
Corrected Jan 17 1911							
1809 11 84							
1890 301.							
B2 cell shipped to R.R. Sales during Dec 1910							
31							
Cost of Railroad Bell Coils	570	.1		6748 93			
Finished Bell Filled 1st Helix	765	.1				554 55	
910 B2 cell							
Mfg Orders	150	.61				33 55	
1809 2507.							
1890 1353.							
B2 cell shipped to R.R. Sales during Dec 1910							
31							
Cost of Railroad Bell Coils	570	.1		4753 39			
Finished Bell Filled 1st Helix	765	.1				4207 91	
630 B1H cell							
Mfg Orders	150	.61				357 68	
1809 158 90.							
1890 200 73.							
B1H cell shipped to R.R. Sales during Dec 1910							

December - 1910

31													
Cost of Railroad Cells Sold	590	1		1	293	03							
Finished Cells Filled 1st Class	766	1							1	225	22		
1768 Cells													
Mfg Orders	150	6	1							47	81		
1909 79.60													
1910 38.21													
118 cells shipped													
to R.R. Sales during Dec. 1910													
31													
Cost of Railroad Cells Sold	590	1		1	197	31							
Finished Cells Filled 1st Class	766	1							1	178	88		
53 cells													
Mfg Orders	150	6	1							15	59		
1909 10.66													
1910 5.73													
16 cells shipped													
to R.R. Sales during Dec. 1910													
31													
Cost of Railroad Cells Sold	590	1		1	746	70							
Finished Cells Filled 1st Class	766	1							1	190	97		
100 cells													
Mfg Orders	150	6	1							50	78		
1909 [illegible]													
1910 [illegible]													
93 cells shipped													
R.R. Sales during Dec. 1910													
31													
Cost of Railroad Cells Sold	590	1	78	273	00								
Finished Cells Filled 1st Class	766	1							76	178	14		
7700 [illegible] cells													
Mfg Orders	150	6	1							273	06		
1909 1973.65													
1910 1010.31													
[illegible] cells shipped													
R.R. Sales during Dec. 1910													

December - 1910

31													
Cost of Railroad Cells Sold	590	1		1	161	79							
Finished Cells Filled 1st Class	766	1							1	423	17		
8 [illegible] cells													
Mfg Orders	150	6	1							61	51		
1909 27.78													
1910 34.03													
[illegible] cells shipped													
to R.R. Sales during Dec. 1910													
31													
Cost of Railroad Cells Sold	590	1		67	79								
Finished Cells Filled 1st Class	300	1								103	50		
40 [illegible] cells													
Mfg Orders	150	6	1							17	72		
1909 [illegible]													
1910 10.9													
[illegible] cells shipped													
R.R. Sales during Dec. 1910													
31													
Cost of Home Lighting Cells Sold	550	1		9	60								
Finished Cells Filled 1st Class	266	1								1	07		
4 [illegible] cells													
Mfg Orders	150	6	1							1	07		
1909 38													
1910 39													
[illegible] cells shipped													
H.L. Sales during Dec. 1910													
31													
Cost of Home Lighting Cells Sold	550	1		13	60								
Finished Cells Filled 1st Class	266	1								57	19		
216 [illegible] cells													
Mfg Orders	150	6	1							5	32		
1909 20.76													
1910 11.51													
[illegible] cells shipped													
H.L. Sales during Dec. 1910													

December - 1910

31											
Cost of Home Lighting Bells Rec	550	✓		1947	39						
Finished bells Filled 1st class	761	✓							1576	55	
458 Bells cells											
Mfg Orders	150	✓							1708	84	
1909 75 60 ✓											
1910 45 50 ✓											
Bells cells shipped											
Cr H L Sales during Dec 1910											
31											
Cost of Home Lighting Bells Rec	550	✓		7487	55						
Finished bells Filled 1st class	761	✓							701	82	
126 Bells cells											
Mfg Orders	150	✓							41	05	
1909 93.30 ✓											
1910 17.75 ✓											
Bells cells shipped											
Cr H L Sales during Dec 1910											
31											
Cost of Home Lighting Bells Rec	550	✓		996	31						
Finished bells Filled 1st class	761	✓							951	61	
1024 Bells cells											
Mfg Orders	150	✓							44	70	
1909 25.31 ✓											
1910 19.39 ✓											
Bells cells shipped											
Cr H L Sales during Dec 1910											
31											
Cost of Commercial Bells Rec	550	✓		814	00						
Finished bells Filled 1st class	761	✓							776	71	
130 Bells cells											
Mfg Orders	150	✓							37	30	
1909 20.70 ✓											
1910 16.60 ✓											
Bells cells shipped											
Cr Sales during Dec 1910											

December - 1910

31											
Cost of Commercial bells Rec	550	✓		790	77	✓					
Finished bells Filled 1st class	761	✓							713	04	✓
72 Bells cells											
Mfg Orders	150	✓							71	84	✓
1909 45.84 ✓											
1910 26.00 ✓											
Bells cells shipped											
Cr Comm'l Sales during Dec 1910											
Cost of Renewal Commercial	597	✓		1	33	✓					
Finished bells Filled 2nd class	311	✓								50	✓
4 Bells cells											
Mfg Orders	150	✓								1	20 ✓
1909 .58 ✓											
1910 .62 ✓											
Bells cells shipped											
Comm'l Renewal Sales during Dec 1910											
31											
Cost of Renewal Commercial	597	✓		10	00	✓					
Finished bells Filled 2nd class	311	✓								10	00
1 Bells cell											
Mfg Orders	150	✓									00
1909 —											
1910 .00											
Bells cells shipped											
Comm'l Renewal during Dec 1910											
31											
Cost of Renewal Commercial	597	✓		965	10	✓					
Finished bells Filled 1st class	761	✓							730	00	✓
358 cell cells											
Finished bells Filled 2nd class	311	✓							251	91	
71 cell cells											
Mfg Orders	150	✓							97	21	
1909 45.84 ✓											
1910 39.13 ✓											
1908 12.96 ✓											
1909 4.00 ✓											
cell cells shipped											
Comm'l Renewal during Dec 1910											

Decemb. 1910

31

Cost of Removal Commercial	593	✓	2578 17		
Frosted Bell Bottles 1 Helen	966	✓			2 4 2 6 11
313 as cell.					
Mfg Order	150	✓			10 1 97
1909 5811					
1909 4311					
as cell. ship.					
To Comm'l Removal Deferred Acct. during					
Dec. 1910					

31

Cost of Removal Commercial	593	✓	4581 11		
Frosted Bell Bottles 1 Helen	966	✓			4 3 2 4 15
199 as cell.					
Frosted Bell Bottles 2 Colon	311	✓			1 2 3 95
21 as cell.					
Mfg Order	150	✓			1 3 7 12
1909 5330					
1910 5330					
21 as cell. ship.					
Comm'l Removal Deferred Acct. during					
Dec. 1910					

31

Cost of Removal Commercial	593	✓	2 3 1 3 97		
Frosted Bell Bottles 1 Helen	966	✓			1 7 8 8 41
151 as cell.					
Frosted Bell Bottles 2 Colon	311	✓			4 0 1 47
49 as cell.					
Mfg Order	150	✓			9 4 14
1909 5791					
1909 2107					
1910 24					
151 as cell. ship.					
To Comm'l Removal during					
Dec. 1910					

30

Cost of Removal Commercial	593	✓	723		
Frosted Bell Bottles 2 Colon	311	✓			2 7 2
1 as cell.					
Mfg Order	150	✓			01
1910					
1 as cell. ship.					
To Comm'l Removal Deferred					
during Dec. 1910					

31

Cost of Renewal Railroad	607	✓	11 613		
Finished Bell Telephone	311	✓			157 65
75 Bell Phones					
Mfg Order	150	61			32 45
1909	18 24				
1910	14 21				
Removed and Jobbed 1910					
A&H Cell shipped					
to R.R. Renewal Sales during Dec - 1910					

31

Finished Bell Telephone	315	✓	21 651		
60 A&H Cells					
Mfg Order	189	61	20 51		
1909	16 24				
1910	24 27				
Overpaid	18	✓			75 00
To reverse					
Overpaid entry made in November - 1910					

31

Finished Bell Telephone	315	✓	358 37		
61 Phones					
Mfg Order	189	61	17 79		
1909	10 36				
1910	7 43				
Quantities of Battery Rental Deposits	776	✓			406 16
Battery shipped under Battery Rental Plan					

31

Finished Bell Telephone	315	✓	30 00		
4 Dry cells					
Mfg Order	189	61	4 50		
1909	3 00				
1910	1 50				
Cost of Commercial Bell Cells	555	✓			38 50
Dry cells shipped to Sales during Dec 1910					

31

Finished Bell Telephone	315	✓	19 67		
5 Bell cells					
Mfg Order	189	61	1 79		
1909	91				
1910	30				
Cost of Commercial Bell Cells	555	✓			2 09
5 Bell cells shipped to Sales during Dec - 1910					

31

Finished Bell Telephone	315	✓	1 01		
2 A&H cells					
Mfg Order	189	61	59		
1909	38				
1910	21				
Cost of Commercial Bell Cells	555	✓			1 90
A&H cells returned to sales during Dec 1910					

31

Finished Bell Telephone	315	✓	30 05		
5 Bell cells					
Mfg Order	189	61	1 90		
1909	137				
1910	53				
Cost of Commercial Bell Cells	555	✓			31 95
Bell cells returned to sales during Dec 1910					

31

Finished Bell Telephone	315	✓	37 19		
5 Cells					
Mfg Order	189	61	04		
1909	—				
1910	04				
Cost of Commercial Bell Cells	555	✓			37 23
Cells returned to sales during Sept. 1910					

31										
Finished Cells Filled & Sealed 340 Ad cells	966	✓		7	3	3	0	04		
Mfg Orders	1,14	6d			10	6	0	4		
1809 6,000										
1890 4,334										
Cost of Commercial Cells Sold 1,000 cells shipped to Cells during Dec. 1910	555	✓							7	4 3 1 13
31										
Finished Cells Filled & Sealed 100 cells	966	✓			90	7	9d			
Mfg Orders	1,14	6d			1	5	6	3		
1809 730										
1890 733										
Cost of Commercial Cells Sold 1,000 cells and equipment shipped to Canal Removal Cells during Dec. 1910	555	✓							9	1 5 3 13
31										
Finished Cells Filled & Sealed 1,000 cells	311	✓				1	9	6		
Cost of Commercial Commissions 1,000 cells returned to Cells during Dec. 1910	594	✓								1 9 6
31										
Shipping Expense H-3	6,77	6d			6	0	5			
Mfg Orders	15	6d								6 0 5
1809 15.										
1890 519.										
Cost of Cells sold in transit replaced during Dec. 1910										
31										
Mfg Orders 1801	1,19	6d			1	6	7			
Cost of Parts Sold	606	✓								1 6 7
Selection spoiled on which was allowed during Dec. 1910										

December - 1910

31										
Barrels Expense 7-3	6,76	6d			1	5	5	7		
Mfg Orders	15	6d								1 5 5 7
1809 1,557.										
1801 2,01.										
Material drawn by Barrels Dept. during Dec. 1910										
31										
Research Expense 7-5	6,76	6d			3	7	5			
Mfg Orders	15	6d								3 7 5
1890 Cells shipped for experimental purposes during Dec. 1910										
31										
Factory Expense 1-5	1,36	6d			10	6	0	2		
Mfg Orders	15	6d								10 6 0 2
1809 190.										
1890 6,075.										
1860 3,790.										
Finished Cell Filled & Sealed 1,000 cells	966	✓								2 0 2
Repairs or replacements defective cells in service during Dec. 1910										
31										
Factory Expense 1-5	1,36	6d				9	6			
Zinc Oxide	6,07	✓				1	9			
Mfg Orders 1860	15	6d								1 1 5
Material used in repairing defective cells report during Dec. 1910										

31

Mfg Order		119	61	29107				
1331								
Mfg Order		150	61				28833	
1809	1500							
1870	1144.25							
1908	200							
1901	1689							
Bell heating & Annealed Bell Dept		3115	61					27.21
33-3								
Parts discarded								
Repairs Bell at Chicago during Dec 1915								
31								
Mfg Order		x	61	5.20				
1421								
Mfg Order		x	61					5.20
1421								
Hard solution returned to Chicago Service Letter during Dec 1915								
31								
Mfg Order		119	61	9.17				
5515								
Annealed Bell Bells & Tubes		311	✓					9.17
1 barrel								
One Barrel								
supposed at Service Station								
31								
Mfg Order		119	61	98.88				
1809	17.87							
1890	64.30							
5801	16.71							
Cost of Parts Sold		606	✓					98.88
Cost of parts returned to Sold during Dec 1915								

31

Cost of Parts Sold		606	✓	3477.37				
Mfg Order		150	61				3383.67	
1809	2051.							
1890	1377.50							
1890	30.00							
5801	1760.37							
Bell heating & Annealed Bell Dept	3115	61					33.67	
33-3								
Reserve for Factory Expense	451	✓					40.50	
Reserve for General Expense	496	✓					19.50	
31								
Cost of Parts Sold	606	✓	32.06					
Mfg Order	150	61					32.06	
1870								
Cost of Selling outfits Sold during Dec 1915								
31								
Cost of Sales by M R Hutchinson	630	✓	18741.89					
1796 Bbl	5555.14							
3200 Bbl	13409.15							
5 Bbl	13.60							
10 Bbl	61.50							
Misc Parts	190							
Annealed Bell Bells & Tubes	311	✓					9157.11	
1796 Bbl	2617.41							
3200 Bbl	6504.47							
5 Bbl	17.41							
10 Bbl	59.70							
Manufacturing Orders	150	61					9157.78	
1809	669.47							
1890	1606.37							
5801	389.25							
1908	111.36							
Cost of Sales by M R Hutchinson during Dec 1915								

31						
Selling Expense	616	Cl		4443		
No-6						
Service Expense	670	Cl		200		
To-H						
Advertising Expense	618	Cl		1269		
To-H						
Administration & General Expense	815	Cl		5159		
Salaries 3514						
Exp 5075						
Depreciation of Plant & Equipment	150	J		1533		
Reserve for Depreciation of						
Plant & Equipment	513	J			176791	
Depreciation on						
Furniture & Fixtures etc						
for month of December - 1910						
31						
Selling Expense	616	Cl		1871		
No-5 794						
No-11 501						
No-28 735						
No-30 541						
Reserve for Depreciation of	513	J			1871	
Plant & Equipment						
Depreciation						
of Furniture & Fixtures etc						
for month of December - 1910						
31						
Selling Expense	616	Cl		364		
do						
Service Expense	670	Cl		1084		
To-H						
Reserve for Depreciation of	513	J			1448	
Plant & Equipment						
Depreciation						
of Cabinet - Inspection						
equipment etc during						
December - 1910						

31						
Cost of Recording Meters	617	J	731			
Comp for Depreciation of Plant Equipment					731	
Depreciation of	513	J				
Meter accounts etc during						
Dec. 1910						
31						
Advertising Expense	618	Cl	5878			
To-J						
Comp for Depreciation of					5878	
Plant Equipment	513	J				
Depreciation of						
Advertising Equipment etc						
for December - 1910						
31						
Depreciation of Plant & Equipment	410	J	79966	66		
Reserve for Depreciation						
of Plant & Equipment	513	J			79966	66
Depreciation of						
equipment as shown in						
the following tbl for						
December - 1910						
Plant & Equipment Comp. 70659.70						
Fire Apparatus 7587.85						
Equipment outside " Rooms 11989.50						
" " 419.00						
79966.07						
31						
Finished Bell Telephone	300	J	1090			
& Mfg Recd						
Mfg Order	189	J	16			
1170						
Cost of Mfg cells sold	590	J			1106	
Mfg cells returned						
to Sale during Dec 1910						
31						
Finished Bell Telephone	300	J	199			
& Mfg cells						
Cost of Mfg cells Sold	586	J			199	
Mfg cells returned						
to Sale during Dec 1910						

December - 1910

Cost of House Lighting Equipment	608	1		790	88			
House Lighting Equipment	708	1				790	88	
a/c								
Cost of H.L. Equipment								
sold during Dec - 1910								
31								
Cost of Meter's Lamp Accessories	610	1		29	06			
Meter's Lamp Accessories a/c	708	1				29	06	
a/c								
Cost of Meter								
Lamp Accessories sold								
during Dec - 1910								
31								
Mfg Order	619	1		57	10			
5393								
Cost of Other Equipment	638	1				57	10	
Cost of Other								
Equipment returned to								
sales during Dec - 1910								
31								
Research Expense	646	1		27	10			
75-7								
Mfg Order	150	1				27	10	
5393								
Experimental								
work on Other equipment								
31								
Employees Liability Insurance Accrued	646	1		700	00			
Employees Liability Insurance	630	1				700	00	
Factory Liability								
Insurance at with Ind								
portion accruing during								
Dec - 1910								

December - 1910

31								
Factory Expense	636	6		411	60			
75-7								
Shipping Expense	677	6		411	60			
75-7								
Operation of Jewelry	630					5	23	20
To distribute								
proportionately cost of								
operating Jewelry during								
Dec - 1910								
31								
Cost of Commercial Bell Sales	558			17	95			
Cost of Rebuilt Bell Sales	570			24	51			
Cost of Home Lighting Bell Sales	550			20	14			
Cost of Renewal Commercial	597			81	01			
Cost of Renewal Rebuilt	607			7	00			
Investment a/c Battery Rental Depreciation	796			10	47			
Cost of Sales by M.R. Hutchinson	621			27	97			
				158	73			
Battery Assembling Expense	625					35	1	65
Bell Heating & Iron Cell Buff	658	E				47	50	05
						82	1	73
31								
Cost of Renewals Commercial	597			9	57			
Rebuilt	607							
Cost of Rebuilt								
shipped a/c Sales during							9	57
Dec - 1910								
31								

Bal Jan 1/11

January - 1916

31						
Interest on Funded Debt	167	X	7500.00			
Interest on Funded accrued and Not Due	161	X			7500.00	
To close Interest on Funded Debt &c. with interest accruing on outstanding funds of the company during January - 1916.						
31						
Interest on Funded Debt	167	X	24.50			
Interest on Funded Debt accrued and Not Due	161	X			24.50	
To correct entry made on Jan 7/31/16						
31						
Insurance Unexpired						
Total						
31						
Insurance	167	X	450.00			
Insurance Unexpired	161	X			450.00	
To close Insurance &c with that portion expiring during January - 1916						
31						
Employers Liability Insurance accrued	171	X	700.00			
Employers Liability Insurance	130	X			700.00	
To close Liability Insurance &c with that portion falling due during January - 1916						
31						
Sales Sales Accounts						
31						
Sales	168	X	639.15			
Sales Received	196	X			639.15	
To close Sales &c with that portion accruing during Jan. 1916						

January - 1916

31						
Factory Expense	136	X	8071.89			
Depreciation of Plant Equipment	150	X			1011.89	
To close out Depreciation &c. 1/31/16						
31						
General Expense	750	X	10846.41			
Administration & General Expense	155	X			1823.97	
Rent	155	X			150.00	
Insurance	161	X			450.00	
Interest on Funded Debt	167	X			750.00	
Other Interest	167	X			31.07	
Sales	161	X			639.15	
Mortgage Interest	170	X			90.00	
May Sal	170	X			7.25	
Liability Insurance	171	X			700.00	
Realty Expense	171	X			6.15	
					10846.41	
31						
Reserve for Factory Expense	186	X	3300.00			
Reserve for General	196	X	10846.41			
Factory Expense	136	X			3300.00	
General Expense	750	X			10846.41	
					14146.41	
31						
Reserve for Factory Expense	186	X	18330.06			
Reserve for General Expense	196	X			18330.06	
31						
Other Interest	161	X	2150.00			
Income	40	X			2150.00	
To close Other Interest &c with authorized of Salaries &c for month of December						
Reversed Jan 31 - 1916						
31						
General Expense	750	X	2150.00			
Other Interest	161	X			2150.00	
To close out Other Interest &c Dec 31-1915						
31						
Reserve for General Expense	196	X	2150.00			
General Expense	750	X			2150.00	
Reversal General Expense &c Dec 31-1915						

31

Reserve for Factory Expense	186	X	71500		
Reserve for General Expense	196	X			71500
To close out Reserve for General Expense Dec 31-1915					

31

Profit & Loss 700

31

Reserve for Factory Expense	186	X	1597 11		
Motive Progress	17	X			1597 11
700-300-900 profit To correct overhead expense applied 700-300=900 profit Nov 30-1915 and during December 1915					

31

Profit & Loss	53	X	9790 17		
Reserve for Factory Expense	186	X			9790 17
To correct inventory of overhead expense on Dec 31-1915. Below on following:					

Inventory below

Balance in Reserve for Factory Expense 7 9951 11

Item entered made on Jan. for Dec. Entry 7549 85 1 5613 26

Balance to be dec. on 15613 11

31

Reserve for Factory Expense	186	X	37 6 92		
Profit & Loss	598	X			37 6 92
To correct short entry. This corrects overhead applied on Shop Order 3101. for month of Nov & Dec.					

31

Finished Cells Filled 1st Order	766	X E	304 06		
75 AGH Cells					
Finished Cells Filled 2nd Order	311	X		E	1 5 7 68
75 AGH Cells					
Profit & Loss	598	X			1 5 7 38
To correct Cell inventory of Dec 31 75 AGH Cells unfinished on 2nd Order Cells above & 1st Order					

31

Cost of Railroad Cell Sold					
75 AGH Cells					
Cost of Renewals Railroad					

31

Finished Cells Filled 2nd Order	311	X E	1 5 7 68		
Battery 75 AGH Cells assembling Expense	67	X		7 00	
Mfg Order	150	X		33 15	
1109	1 8 7	E			
1190	1 5 7				
Cost of Renewals Railroad	103	X			1 5 8 13
To reverse entry made on 2nd of this month					

Inventory below

31

Cost of Railroad Cell Sold	170	X	334 07		
Finished Cells Filled 1st Order	766	X		E	304 06
75 AGH Cells					
Battery assembling Expense	67	X			7 00
Mfg Order	150	X			33 15
					3 4 1 21
1109	1 8 7				
1190	1 5 7				
Cost of 75 AGH slipped Holcomb during Dec - 1915. Inventory above					

30

Smoked Bells Reclaimed	750	X E	666 01				
750 lbs cells							
Mfg Product	150	E X	19 60				
5101							
Factory Expense	436	E X	4 17				
15-3 Smoked bell Bells 1st class	766	X			E	684 78	
To correction of entry made on							
J 758 1/30/16							
31							
Smoked bells Bells 1st class	766	X E	593 51				
170 03							
Smoked bells Reclaimed	750	X E				593 51	
170 03 cells							
To correct entry							
made 1/31/16 this journal							
31							
Smoked bells Bells 1st class	766	X E	114 45				
B cell							
Cost of Commercial bell Bells	155	X				131 63	
B cell							
Cost of Railroad bell Bells	570	X				17 85	
B cell							
To correct 1/31							
cost bal. for month of							
December 1915. Point of							
balance was instead of							
154 51							
31							
Smoked bells Bells Mfg.	300	X E	17 77				
7 x 70 R.C.							
Smoked bells Bells Mfg.	300	X E				11 11	
7 x 70							
Jobbing acc	190	E X				1 61	
4 doz							
To write out							
credit balance on 7x70							
R.C. cell 4 doz. - 1/31/16							

31

Cost of Railroad bell Bells	570	X		6 64			
B11							
Smoked Bell Bells 1st class	766	X E				6 64	
B11 cell							
To correct posting							
of 7x B11 cell on Jan							
this journal. Posted at							
343 35 instead of 6 64							
31							
Mfg Product	150	E X		95			
3105	65						
3105	33						
Freight Outwd	198	E X		55			
3160							
Factory Expense	436	E X	19 41				
3-4	45						
3-5	100						
5-4	35						
15-5	67						
25-7	158						
27-5	99						
Selling Expense	611	E X		75			
40-4							
Shipping Expense	615	E X		457 3			
45-4							
Advertising Expense	611	E X		32 1			
50-5	19 4						
50-11	37						
Administration & General Expense	457	E X		70			
60-5	37						
60-11	33						
House Lighting Expense	700	X		1 19			
6 a.m.							
Accommodation Purchases	37	E X		3 16			
Work in Progress	134	E X		99			
M 601-Y							
Research Expense	676	E X		53			
75-7							
Suspense	57	X				72 61	
To distribute							
amount 11-1-798							

31							
Receipts		14	X	14.70			
	Sales of Commercial Bills	651	X			14.70	
	To detailed						
	Invoice 11-2-5173 to						
	11-3-5191 to General						
	Bills for correction						
	discount on Cell						
	allowed on Invoices						
	15-11-1133, 15-11-50, 15-11-						
	Bill billed for 35 p.						
	instead of 31-5 p.						
31							
Profit & Loss		598	X	1321.80			
	Invoiced Bills Billed 7th class	311	X			1321.80	
	due on A/c Cells						
	To crossed Cell						
	Inventory of Nov 30-1917.						
	This is due to old cell of						
	which the cost of all						
	parts and magnetizing						
	plant is still						
31							
Jobbing		190	X	731.13			
5-1-18							
	Mfg Orders	150	X			731.13	
	190 1.147						
	150 7.984						
	Bell Inventory & Iron Cell Dept	315	X			5.70	
	33-9						
	Material used in						
	overhauling Batteries						
	at Ref. Remodelling						
	during January - 1918						
31							
Selling Expense of M.R.H.		674	X	7.31			
5-1-18							
	Jobbing Orders	190	X			7.31	
	to the						
	Cost of repairing						
	1 M.R.H. cell returned by						
	M.R.H. on RR 13139R						

31							
Cost of Renewals Commercial		193	X		1.37		
Invoiced Bell Billed 7th class		311	X		1.36		
to A/c Cells							
	Jobbing Orders	190	X			1.66	
	to the						
	To closing cost						
	of Renewals Commercial						
	with cost of repairs						
	less value of A/c cells						
	returned for credit and						
	battery returned on						
	RR 17778R. Replaced						
	on RR 7077R. Invoice						
	15-10-1918						
31							
Shipping Expense		699	X		1.66		
1-1-19							
	Jobbing orders	190	X			1.66	
	to the						
	Cost of repairing						
	parts damaged in transit						
	on RR 17877R, 17457R						
31							
Reserve for Bad Debts		505	X		1.35		
	Jobbing Orders	190	X			1.35	
	to 4260 Mfg Orders by						
	Repair Dept on 10 Iron						
	cells returned by Retorts						
	during Nov on RR 9369R						
31							
Selling Expense		616	X		1.31		
1-1-19							
	Jobbing orders	190	X			1.31	
	to the						
	Repairs made						
	on battery returned by						
	General Parking Co on						
	RR 13645R						

31											
Received Repairs	676	6X			17						
753											
Jobbing Orders	110	6X								17	
#786											
Repairs made on 30 Gas cells returned on 11th Inst.											
30											
Profit + Loss	528	X		1 6 1 6	5						
Finished bells Filled 2nd class	311	6X		1 4 3 1	14						
35 of 84 cells				3 8 8	99						
Finished bell Filled 1st class	766	6X							2 8 6	79	
35 of 84 cells											
Jobbing Orders	190	6X							1 1	5	
#786									3 2	93	
Repairs and depreciation from 1st to 2nd class on 35 of 84 cells returned by Ralph Jones Hutton & Lightly to wh RR 19798 R											
31											
Profit + Loss	528	X		2 5 9 9	1						
Jobbing Orders	190	6X							2 5 9	9 1	
#321											
Repairs made on his cells as follows returned by General Tables Inst. C on RR 8509 R											
Repairs made at Chicago Renewals											
31											
Profit + Loss	528	X		1 9 5	03						
Finished bells Filled 2nd class	311	6X		1 6 1	70						
39 of 84 cells				5 6 4	73						
Finished bell Filled 1st class	766	6X							3 3 9	91	
40 of 84 cells											
Jobbing Orders	190	6X							7 0	15	
#786									3 7	73	
Repairs and depreciation from 1st & 2nd class on 40 of 84 cells on RR 17611 R as follows 15 on 3 31											

31											
Profit + Loss	528	X		8 5							
Finished bells Filled 1st class	766	6X								7 5	
7 of 84 cells											
Jobbing Orders	190	6X								1 3	5
#786											
Repairs and depreciation from 1st & 2nd class on 7 of 84 cells in lieu of 91 of 84 cells returned on RR 13149 R by General Repairs Reynolds											
31											
Profit + Loss	528	X		1 3 9	17						
Finished bell Filled 2nd class	311	6X		1 2 7	46						
30 of 84 cells				3 8 6	88						
Finished bell Filled 1st class	766	6X							2 5 0	93	
30 of 84 cells											
Jobbing Orders	190	6X							1 1	15	
#786									3 8	88	
Repairs and depreciation from 1st to 2nd class on 30 of 84 cells returned by General Tables Inst. on RR 19141 R											
31											
Profit + Loss	528	X		45							
Jobbing Orders	110	6X								45	
#786											
Repairing 1 Bell cells returned by Rotary on RR 19144 R											
31											
Profit + Loss	528	X		9 4 1							
Jobbing Orders	190	6X								9 4 1	
#786											
Repairing 6 gas cells returned by General Tables Inst. on RR 13391 R											

31							
Profit & Loss	519	X		73			
Jobbing Orders	190	6X				73	
do							
Repairs made on national accounts of following.							
Recovered Repairs							
RR 17633R 5 Bowls	.08						
" 17949R 17.11	69						
31							
Profit & Loss	519	X		317			
Jobbing Orders	190	6X				317	
do							
Repairs made on balloons leased for various big holidays, detailed on following R.O.							
RR 17974	.89						
" 17869	.93						
" 17970	1.38						
" 17906	1.60						
31							
Profit & Loss	519	X		106			
Jobbing Orders	190	6X				106	
do							
heat treatment 1 Bit cell to times for replacement on 20 85 TC. Broken on R.O. 17977R							
31							
Profit & Loss	519	X		1815			
Finished Bell Filled 1 Bolster 7 Bell	266	6X				17.00	
Jobbing Orders	190	6X				1.15	
do							
Value of 7 bell and repairs [illegible] replaced at Hd Quarters on OT 1003 and new scarfs on RR 13031R							

31							
Repairs to Refector Products	519	X	20.00				
Jobbing Orders	190	6X				20.00	
do							
Repairing 763 Bit cell on 13783R taken from stock							
31							
Repairs to Refector Products	519	X	5.85				
Jobbing Orders	190	6X				5.85	
do							
Repairs on cells taken from stock as the following R.O.							
13755 1 Bit cells	.90						
14908 7 Bell "	2.07						
14911R 1 Bell "	1.60						
17971R 7 Bells	1.61						
31							
Finished Bell Filled Mfg'd 371 M/70 R.O.	300	6X	1537.51				
Finished Bell Filled Mfg'd 371 M/70 cells	300	6X				1537.51	
Jobbing Orders	190	6X				73.83	
do							
M 70 cells R.O. bells assembled during January							
31							
Overpaid	47	X	17.00				
Material & Supplies	190	X				17.00	
To reverse portion of entry made on 6/1/15 [illegible] distributed of amounts 15.11 - 1.89							

January - 1916

31

Finished Goods — 601 X — 31 47

Finished Cell Filled the Cells — 466 X — 18 79

5 Cells

MA 1 Cell — 468 — 150 X — 13 18

1809 — 8 40

1832

Material shipped Finish during December 1915.

31

Finished Cell Assemblies — 734 X — 103 923 61

MA in Progress — 104 X — 103 923 61

A.B. + B.Lift cells manufactured during January - 1916.

Cells	Lifts	Value
2161	A11	12 583 54
157	A11	901 63
210	A5	1 661 90
2301	A1	18 643 50
150	A11	1 215 90
911	B3	10 116 73
1893	B11	20 645 89
650	B12	8 915 70
420	B13	6 481 98
150	B13X	2 385 38
600	B14	10 320 09
900	B15	20 103 51
1760	B16	41 150 21
770	B11	7 437 46
730	B16	24 897 19
2158	B11	17 901
119	B16	901 03
1130	B19	14 692 71
		103 923 61

31

Finished Cell Assembled Mfg. — 754 X — 4 700 03

MA in Progress — 104 X — 4 700 03

MA + MA 70 cells assembled during January - 1916

MA - 4 695 — 4 003 34

MA 70 — 150 — 196 83

January - 1916

31

Water Rebate Recovered — 433 X — 5 61 11

Factory Expense — 436 X — 16 510

12-5 — 311 79

14-5 — 36 1

15-3 — 37 094

29-2 — 105 18 — 189.00

Burdens — 44 X — 371 6 51

To distribute BLANK water moves in January 1916. To offset to burdens credit all BLANK Job rounds.

31

MA in Progress — 104 X — 5 796

037

Factory Expense — 436 X — 39 0 11

15-3

Burdens — 44 X — 44 43 15

To distribute BLANK water moves for water taken from wells during January - 1916. To offset to burdens credit all BLANK Job rounds.

January - 1916

	598	X	13 785 10
Proofs + Lots:			
Finished bells Fitted 1st class	966	X	11 580 73
Finished bells Fitted 2nd class	311	X	1 265 83
Finished bells Assembled	938	X	2 649 10
Finished bell Assembled Wlcaps	954	X	11
Finished bells Fitted Wlcaps	300	X	1 179 23
			13 785 10

Do adjustment of inventory made of 1st Jan. This is due to overlooked supplies in not all entered as follows

Per entry on p 3 Ledg. 7916

Finished bells Fitted 1st class

Inventory	Type	Range Cast	Lost Cast	Lost Cast Value	Transferred out Finished	Transferred out Finished Value	Transferred out Fitted	Transferred out Fitted Value	Transferred out Assembled	Transferred out Assembled Value	Transferred out Wlcaps	Transferred out Wlcaps Value	Inventory Value	Revised Value	Adjustment
1021	Bb												1021	97	1 98
1379	Ab												1379	1 299	80 31
1166	Ab												1166	3 854	2 688
611	Ab												611	600	3 893
536	Ab												536	600	64
58	Ab												58	66	8
2455	Ab												2455	3 580	1 125 15
389	Ab												389	3 580	3 191
849	Ab												849	1 111	261 33
3915	Ab												3915	3 615	1 300 65
586	Ab												586	5 719	5 133 00
96	Ab												96	1 435	99 06
489	Ab												489	3 719	3 230 98
61	Ab												61	1 025	1 964 35
3956	Ab												3956	5 479	4 521 06
6015	Ab												6015	5 479	5 536 91
1965	Bb												1965	4 551	3 585 76
1777	Bb												1777	4 551	2 774 79
2055	Bb												2055	5 513	3 457 87
2880	Bb												2880	9 933	6 053 30
5	Bb												5	20	15
711	Bb												711	3 514	2 803 76
1438	Bb												1438	3 508	2 069 96
16	Bb												16	13	2 00
103	Bb												103	2 475	2 372 03
66	Bb												66	2 571	2 505 86
1277	Bb												1277	5 772	4 495 02
85	Bb												85	2 149	2 064 65
10	Bb												10	68	58
198	Bb												198	1 049	851
185	Bb												185	1 030	845
														Carried out	17 899

January - 1916

Finished bells Fitted 2nd class

Inventory	Type	Range Cast	Lost Cast	Lost Cast Value	Transferred out Finished	Transferred out Finished Value	Transferred out Fitted	Transferred out Fitted Value	Transferred out Assembled	Transferred out Assembled Value	Transferred out Wlcaps	Transferred out Wlcaps Value	Inventory Value	Revised Value	Adjustment
248	Bb												248	1 753	1 505
77	Bb												77	153	76
1163	Bb												1163	1 858	695
93	Bb												93	773	680
10	Bb												10	30	20
													78 779	10 167	1 611 90 73

Finished bells Fitted 3rd class

Inventory	Type	Range Cast	Lost Cast	Lost Cast Value	Transferred out Finished	Transferred out Finished Value	Transferred out Fitted	Transferred out Fitted Value	Transferred out Assembled	Transferred out Assembled Value	Transferred out Wlcaps	Transferred out Wlcaps Value	Inventory Value	Revised Value	Adjustment
1655	Ab												1655	5 535	3 880
41	Ab												41	139	98
10	Ab												10	35	25
1916	Bb												1916	6 058	4 142
174	Bb												174	600	426
672	Bb												672	3 553	2 881
19	Bb												19	109	90
48	Bb												48	330	282
6	Bb												6	25	19
107	Bb												107	919	812
1	Bb												1	150	149
573	Bb												573	609	36
69	Bb												69	95	26
657	Bb												657	1 958	1 301
55	Bb												55	107	52
140	Bb												140	423	283
1	Bb												1	9	8
5	Bb												5	60	55
													7261	20 011	1 12 749

Finished bells Assembled

Inventory	Type	Range Cast	Lost Cast	Lost Cast Value	Transferred out Finished	Transferred out Finished Value	Transferred out Fitted	Transferred out Fitted Value	Transferred out Assembled	Transferred out Assembled Value	Transferred out Wlcaps	Transferred out Wlcaps Value	Inventory Value	Revised Value	Adjustment
156	Ab												156	1 859	1 703
100	Ab												100	1 255	1 155
7	Bb												7	38	31
617	Bb												617	3 011	2 394
													880	6 163	5 283

Finished bells Fitted Wlcaps

Inventory	Type	Range Cast	Lost Cast	Lost Cast Value	Transferred out Finished	Transferred out Finished Value	Transferred out Fitted	Transferred out Fitted Value	Transferred out Assembled	Transferred out Assembled Value	Transferred out Wlcaps	Transferred out Wlcaps Value	Inventory Value	Revised Value	Adjustment
9995	Mb												9995	9 015	8 020
1577	Mb												1577	2 197	620
136	Mb												136	156	20
													11 708	11 368	1 1 659

Finished bells Assembled Wlcaps

Inventory	Type	Range Cast	Lost Cast	Lost Cast Value	Transferred out Finished	Transferred out Finished Value	Transferred out Fitted	Transferred out Fitted Value	Transferred out Assembled	Transferred out Assembled Value	Transferred out Wlcaps	Transferred out Wlcaps Value	Inventory Value	Revised Value	Adjustment
1	Mb												1	151	150
													598	785	1 13 785 10

January – 1916

31

Finished Cells Filled 1st Class — 1,115 — $10,103.54

Finished Cells Assembled — 1,084 — X — 99,784.84

Mfg Orders — 150 — 6X — 10,977.04

5801

Factory Expenses — 1,136 — 6X — 10,69.66

11-3

a. B. Jr. to Exp forms during January – 1916

Inv.	Exp	Sh. Cells Elected	Hours	Dollars
1570	A1	10,899.03	1,030.10	1,090.51	11,104.15
301	A1H	1,984.55	76.75	79.55	1,879.86
150	A2	1,067.61	102.25	106.91	1,101.28
21,150	A4	19,910.61	2,130.00	2,060.00	18,979.69
150	A4H	1,206.50	57.50	60.00	1,215.00
638	A5	6,589.79	257.75	268.00	7,118.81
1,869	A5H	20,106.79	905.03	938.05	21,078.95
500	A10	9,361.69	390.00	400.00	9,779.11
530	A10H	5,273.94	218.50	100.50	5,697.10
4	A12H	31.55	1.50	.39	32.48
6	A15	107.30	2.50	4.35	110.57
1,571	B2	34,104.19	1,054.79	1,094.19	34,115.93
1,060	B4	31,301.81	1,362.50	1,366.[illegible]	32,748.56
970	B4H	26,279.40	1,050.00	1,090.00	27,600.20
730	B6	24,649.49	1,382.50	1,411.50	26,530.05
150	B8H	7,930.00	300.00	307.50	7,969.50
117	B10	9,155.55	310.1	6.40	9,160.95
1,030	B12	41,491.91	1,605.05	1,670.50	41,879.01
150	B12H	7,835.51	1,054.50	1,090.50	7,874.13
		98,788.51	4,997.01	1,043.44	103,104.15

31

Finished Cells Filled Mitsips — 300 — X — 39,997.50

151 Mo 70 — 10,035

1,184 M5 — 29,962.16

Finished Cells Assembled — 1,484 — X — 39,938.61

151 Mo 70 — 19,924

1,184 M5 — 29,609

Mfg Orders — 150 — 6X — 1,5.26

5801

Factory Expenses — 1,136 — 6X — 8.64

11-3

Mitsips cells formed during January – 1916

January – 1916

31

Sales of Commercial Cells — 611 — X — 5,987.77

Dis cells

Partial Payment Re Rebate in Patties — 50 — X — 5,987.77

To correct entry made in Jan 1916 Exp. Comm'l Sales of 1914 Dis cells to H.D. Permanent.

Amount issued	1,000.00	
H.D. to Commercial	891.66	
	108.08	
Contracted to Sales	6,000.00	
	5,987.77	

31

Cost of Commercial Cells Dis — 555 — X — 2,930.53

Finished Cells Filled 1st Class — 566 — 6X — 2,663.28

7.36 Exp

Mfg Orders — 150 — 6X — 67.55

1909	38.33	
1910	29.22	

Exp cells shipped to Comm'l Sales during Jan-1916

31

Cost of Commercial Cells Dis — 555 — X — 43.59

Finished Cells Filled 1st Class — 566 — 6X — 40.50

10 Jr cells

Mfg Orders — 150 — 6X — 3.09

1909	1.52	
1910	1.57	

Jr cells shipped to Comm'l Sales during Jan-1916

31

Cost of Commercial Cells Dis — 555 — X — 40.93

Finished Cells Filled 1st Class — 566 — 6X — 35.51

19 B.H. cells

Mfg Orders — 150 — 6X — 5.42

1909	3.36	
1910	2.06	

B.H. cells shipped to Comm'l Sales during Jan-1916

January - 1916

| | | |

31												
Cost of Commercial Bell Rel		555	X		1	765	84					
Finished bell Tolles 1st class		7th	6 X						1	71	27	23
166 arc cell												
Mfg Orders		151	6 X							53	61	
1909	28.93											
1910	24.68											
Arc cells shipped &c												
Comm'l Sales during Jan. 1911												
31												
Cost of Commercial bell Rels		555	X	71	778	81						
Finished bell Tolles 1st class		7th	6 X						19	77	05	55
7779 Arc cells												
Finished bell Assembled		73th	X							97	45	59
170 Arc cells												
Mfg Orders		151	6 X							98	77	77
1909	581.05											
1910	398.80											
1911	19.81											
1901	1.70											
Arc cells shipped &c												
Comm'l Sales during Jan. 1911												
31												
Cost of Commercial bell Rels		555	X	7	779	61						
Finished bell Tolles 1st class		7th	6 X							48	05	12
4798 Arc cell												
Finished bells Assembled		73th	X							19	33	51
180 Arc cells												
Mfg Orders		151	6 X							28	9	12
1909	196.63											
1910	209.60											
1901	81.90											
Arc cells shipped &c												
Comm'l Sales during Jan. 1911												

31												
Cost of Commercial Tolles Rels		555	X	99	64	11						
Finished bell Tolles 1st class		7th	6 X						7	61	8	15
5060 Arc												
Finished bell Assembled		73th	X						1	17	8	58
170 Arc cell												
Mfg Orders		151	6 X							77	1	56
1909	348.81											
1910	779.65											
1911	107.88											
1901	81.25											
Arc cell shipped &c												
Comm'l bell during Jan. 1911												
31												
Cost of Commercial bell Rels		555	X	108	57	71						
Finished bell Tolles 1st class		7th	6 X						100	79	98	
6 Arc cells												
Mfg Orders		151	6 X							77	75	
1909	1.60											
1910	37.90											
Arc cell shipped												
Comm'l Sales during Jan. 1911												
31												
Cost of Wire bell Rels		590	X	75	1	48						
Finished bell Tolles McEff		300	6 X						7	77	77	
371 Wire Rel	173.81											
141 Wire	189.91											
		151	6 X							37	71	
Mfg Orders												
1909	19.80											
1910	13.00											
1905	2.00											
Wire cell shipped												
Comm'l Sales during Jan. 1911												

January - 1916

31											
Cost of McCall Cells	556	X			43	19					
Finished Cells Filled Matches	300	6 X								40	61
45 McCall											
Mfg Order	151	6 X								2	55
1909											
1910											
McCall cells shipped											
to Crown Cable during Jan 1916											
31											
Cost of Mono Lamp Cells	588	X	17	8	29	17					
Finished Cells Filled Matches	300	6 X							53	53	81
1978 Mono cells											
Mfg Order	151	6 X							74	75	31
1910											
Mono cells shipped											
to Cable during Jan 1916											
31											
Cost of Railroad Cell Cells	571	X			6	48					
Brass											
Mfg Order	151	6 X								6	48
1910											
Part shipped to RR											
Cable during Jan 1916											
31											
Cost of Railroad Cell Cells	571	X			43	99					
Finished Cells Filled 1 Helper	747	6 X							38	08	
16 B cell											
Mfg Order	151	6 X								5	91
1909 4.48											
1910 1.43											
B & H cells shipped											
to RR Cells during Jan 1916											
31											
Cost of Railroad Cell Cells	571	X	1	2	80	30					
Finished Cells Filled 1 Helper	747	6 X							1,163	31	
312 B cells											
Mfg Order	151	6 X							117	07	
1909 51.71											
1910 32.51											
B cells shipped											
to RR Cable during Jan 1916											

January - 1916

31											
Cost of Railroad Cell Cells	571	X		51	33						
Finished Cells Filled 1 Helper	747	6 X								74	66
70 B & H cells											
Mfg Order	151	6 X								6	67
1909 4.11											
1910 2.56											
B & H cells shipped											
to RR Cable during Jan 1916											
31											
Cost of Railroad Cell Cells	571	X		3	76						
Finished Cells Filled 1 Helper	747	6 X								30	17
6 B cells											
Mfg Order	151	6 X								1	99
1909 .95											
1910 1.04											
B & H cells shipped up											
RR Cable during Jan 1916											
31											
Cost of Railroad Cell Cells	571	X		50	174						
Finished Cells Filled 1 Helper	747	6 X								41	648
720 B & H cells											
Mfg Order	151	6 X								4	576
1909 17.78											
1910 27.48											
B & H cells shipped											
to RR Cable during Jan 1916											
31											
Cost of Railroad Cell Cells	571	X		365	74						
Finished Cells Filled 1 Helper	747	6 X								3	469	76
41 B & H cells											
Mfg Order	151	6 X								1	578
1909 9.45											
1910 5.93											
B & H cells shipped up											
RR Cable during Jan 1916											

January - 1916

31												
Cost of Railroad Bell Sales		571		X		4,793	88					
Finished bells Filled 1st class		769	E	X						4	10	46
do 90 cells												
Mfg order		151	E	X							73	47
1909	17.86											
1890	10.81											
28 cells shipped to												
RR Sales during Jan 1916												
31												
Cost of Railroad Bell Sales		571		X		4,976	8,316	67				
Finished bells Filled 1st class		769	E	X						20	061	78
2091 B&H cells												
Mfg order		151	E	X							77	31
1909	17,10.51											
1890	10,61.80											
28 B&H cells shipped to												
RR Sales during Jan 1916												
31												
Cost of Home Lighting bell Sales		580		X		1,758	30					
Finished bells Filled 1st class		769	E	X						1	1	63
49 Brass cells												
Mfg order		151	E	X						1	1	67
1909	7.10											
1890	4.57											
Brass cells shipped to												
H L Sales during Jan 1916												
31												
Cost of Home Lighting bell Sales		580		X		1,063	20					
Finished bells Filled 1st class		769	E	X						98	051	
2661 B&H cells												
Mfg order		151	E	X						77	62	
1909	4,899											
1890	2,861											
B&H cells shipped												
to H L Sales during Jan 1916												

January - 1916

31												
Cost of Railroad Bell Sales		580		X		1,471	03					
Finished bells Filled 1st class		769	E	X						1	10	55
98 Brass cells												
Mfg order		151	E	X							31	48
1909	18.29											
1890	13.09											
Brass cells shipped to												
H L Sales during Jan 1916												
31												
Cost of Home Lighting bell Sales		580		X		613	15					
Finished bells Filled 1st class		769	E	X						5	1	79
48 B&H cells												
Mfg order		151	E	X							35	66
1909	16.28											
1890	9.41											
48 B&H cells shipped to												
H L Sales during Jan 1916												
31												
Cost of Renewals Commercial		593		X			478					
Finished bells Filled 2nd class		311		X							475	
4 Brass												
Mfg order		151	E	X							03	
1890												
Brass cells shipped to												
Comm'l Renewals during Jan 1916												
31												
Cost of Renewals Commercial		593		X			735					
Finished bells Filled 2nd class		311		X							735	
4 Brass												
Mfg order		151	E	X							03	
1890												
Brass cells shipped to												
Comm'l Renewals during Jan 1916												

January - 1916

31																		
Cost of Renewals Commercial				593	x		7	6	7	4	53							
Finished Bells Filled 1st class				767	6	x									2	4	0	8 91
396 doz cells																		
Finished Bells Filled 2d class				311	6	x										1	1	3 51
34 doz cells																		
Mfg Orders				171	6	x										1	0	x 11
1909	53 87																	
1910	43 24																	
1908	5 15																	
102 cells shipped																		
Cost Renewal during Jan 1916																		
31																		
Cost of Renewals Commercial				593	x			4	17	80								
Finished Bells Filled 1st class				767	6	x										1	3	8 16
60 doz cells																		
Mfg Orders				171	6	x											1	9 62
1909	11 34																	
1910	8 30																	
67 cells and jars																		
shipped to Cost Renewal																		
during Jan 1916																		
31																		
Cost of Renewal Commercial				593	x			5	8	8	4	47						
Finished Bells Filled 1st class				767	6	x										1	6	0 3 77
183 doz cells																		
Finished Bells Filled 2d class				311	6	x											7	8 3 70
47 doz cells																		
Mfg Orders				171	6	x											7	9 45
1909	59 74																	
1910	30 71																	
90 cells shipped																		
to Cost Renewal during Jan 1916																		

January - 1916

31																		
Cost of Commercial Renewals				593	x		1	3	7	1	53							
Finished Bells Filled 1st class				767	6	x										1	1	5 7 45
107 doz cells																		
Finished Bells Filled 2d class				311	6	x											2	4 78
4 doz cells																		
Mfg Orders				171	6	x											1	4 30
1909	14 97																	
1910	29 57																	
1908	4 66																	
48 cells shipped to																		
Cost Renewal during Jan 1916																		
31																		
Cost of Renewal Commercial				593	x		3	7	1	9	57							
Finished Bells Filled 1st class				767	6	x										3	0	x 2 91
180 doz cells																		
Manufacturing Orders				171	6	x											1	9 5 60
1909	107 47																	
1910	73 18																	
177 cells shipped to																		
Cost Renewal during Jan 1916																		
31																		
Cost of Renewal Commercial				593	x		7	1	5	6	95							
Finished Bells Filled 1st class				767	6	x										3	0	9 0 03
186 doz cells																		
Mfg Orders				171	6	x											5	7 95
1909	37 71																	
1910	73 24																	
89 cells shipped to																		
Cost Renewal during Jan 1916																		
31																		
Finished Bells Filled 1st class				300	6	x				8	30							
1500 Re cells																		
Mfg Orders				150	6	x					13							
1910																		
Cost of M 90 cell Bells				590	x												8	42
M 90 cells																		

January - 1916

31											
Finished bells Filled 1st class	766	6 X			36	58					
10 Bl cell											
Mfg order	150	6 X			7	92					
1809	1.57										
1870	1.11										
Cost of Commercial bells Sold	555	X							39	51	
B cells returned &c											
sales during Jan - 1916											
31											
Finished bells Filled 1st class	766	6 X			57	71					
7 A cell											
Mfg order	150	6 X				06					
1870											
Cost of Commercial bells Sold	555	X							57	77	
A cells returned											
to Comm'l Sales during Jan 1916											
31											
Finished bells Filled 1st class	766	6 X			27	86					
8 B H cell											
Mfg order	150	6 X			3	17					
1809	1.96										
1870	1.21										
Cost of House Lighting bells Sold	580	X							30	03	
B H cells returned &c											
H L Sales during Jan - 1916											
31											
Finished bells Filled Switchbd	766	6 X			27	13					
7 A H cell											
Mfg order	150	6 X			24	50					
1809	20.57										
1870	3.95										
Cost of Railroad bells Sold	570	X							31	63	
A H cell returned											
to R R Sales during Jan 1916											
31											
Repairs to Defective Product	539	X			56	70					
Finished bells Filled 1st class	767	6 X							17	06	
7 B cell											
Finished bells Filled 2nd class	317	6 X							10	98	
6 B cell											
Finished bells Filled Mfg'g	300	6 X							5	88	
6 M S cell											
(continued on p 311)											

(continued from p 311)											
Mfg order	151	6 X							2	77	
1870 do									1.6	1.61	
1891 " 3.31											
Repairs and replacements of defective materials during Jan 1916											
31											
Fixed Assets	670	X		1	39	07					
Finished bells Filled 1st class	767	6 X							51	67	
8 B H cell 19.00											
10 Bl " 32.53											
Mfg order	151	6 X							13	22	
1809 11.57											
1870 10.31											
1891 17.70											
~~bell hanging - Jan cell Repl~~ 1891	348	~~X~~ 6								75	
Material shipped											
Sales during Jan - 1916											
31											
Plant - Equipment	60	X			9	65					
Finished bells Filled 2nd class	317	6 X							9	65	
7 A cell											
Sales of 7 A cell											
delivered for use in											
Truck											
31											
Operation of Truck	620	X			2	43					
31-1											
Mfg order	117	6 X							2	43	
1809											
Sales of 7 A cell											
at Shops and for replacing											
Shops Spare cells taken											
from Truck											
31											
Shipping Expense	677	6 X			1	16					
1507											
Mfg order	151	6 X							1	16	
1809 —											
1870 60											
1891 56											
Material shipped											
booked in transit											

	31										
	General Expense		670	E X		70	73				
	70-3	15.43									
	70-4	4.80									
	Mfg Order		151	E X					70	73	
	1909	—									
	1910	15.43									
	1911	4.80									
	Material drawn										
	by General Dept during										
	Jan 1916										
	31										
	Profit & Loss		598	X		375	47				
	Pabcock	1895									
	do do	357.40									
	Installed bells Filled Helms		747	E X					3,579	17	
	Pabcock	1895									
	do do	3,683.73									
	Mfg Order		151	E X					1,570		
	1909	967									
	1910	603									
	Sales of one Scale										
	formerly Sold Helms & one do										
	with the letter forwarded this										
	Month. Sent Manager of										
	Sales for purchasing										
	31										
	Research Expense		678	E X		323	68				
	78-7										
	Installed bells Filled Helms		747	E X					1,717		
	Yadcells										
	Mfg Order		151	E X					1,151		
	1910										
	Material drawn										
	by Research Dept during										
	Jan 1916										
	31										
	Jobbing Orders		190	E X		16	47				
	1548										
	Mfg Order		151	E X					1,507		
	1901										
	Cost hoisting & Fire cart Dept		318	E X					140		
	33-3										
	Material drawn by										
	Mfg Department during Jan 1916										

	31										
	Jobbing Orders		190	E X		10	61				
	1328										
	Mfg Order		151	E X					100	47	
	1909	5,411									
	1910	5,773									
	1901	387									
	Cost hoisting & Fire cart Dept	318	E X						7	10	
	33-3										
	Material drawn										
	for hoisting Engine										
	Dept during Jan 1916										
	31										
	Plant & Equipment in Progress	64	X			50					
	6-97										
	Selling Expense	616	E X			50					
	16-6										
	Factory Expense	436	E X		30	34					
	6-4	31.4									
	11-5	39.9									
	15-5	16.4									
	15-6	35.7									
	78-7	273.3									
	Administration Expense	615	E X		6	59					
	50-5										
	Shipping Expense	644	E X		15	83					
	47-4										
	Admin & General Expense	407	E X			40					
	60-14										
	General Expense	670	E X			50					
	70-4										
	Plant & Equipment	60	X			30					
	Green Purchases	37	X			80					
	Mills Lamp Accessories	308	X			36					
	Operating Supplies	620	X		1	60					
	Edison Phone Mfg Production Control	76	X		1	44					
	Machine Progress	124	E X			94					
	Mfg 1-4										
	Fire Apparatus	77	X			30					
	Purchases	47	X		9	14					
	Indebtedness Finished								94	20	
	15-10-95 d										

January - 1916

31							
Mfg Order	150	6X		1092.12			
1809	06						
1890	331.11						
5401	16.77						
Cost of Port Cells	606	X				4,9.4.5	
Cost of Ports sold during June 1916							
31							
Cost of Port Cells	606	X	4,763.37				
Mfg Order	150	6X				4,763.37	
1809	190.60						
1890	2631.71						
5401	1439.06						
Cell Heating & Dia Cell Repair							
Our Mfg Order 33-3							
Cost of Port Cells during June 1916							
31							
Cost of Port Cells	606	X		6,800			
Mfg Order	150	6X				7,100	
5719.00							
Reserve for Scrap to prices Plating Cells on port cell during June 1916	186	X				4,300	
Per above entry							
31							
Mfg Order 6305					9,4.6.64		
Cost of Commercial Cell Cells						9,4.6.64	
Per Cells							
Decrease cost of 300 Silicon cell cathodes on cost sheet - June 30 - 1916							
31							
Finished Cells Filled 1st class	749	6X		9,4.6.64			
Per cell							
Cost of Commercial Cell Cells	558	X				9,4.6.64	
Per cells							
To correct cost of 300 Silicon cathodes on cost sheet of June 30 - 1916							

January - 1916

31							
Mfg Order 6305	150	6X		9,4.6.64			
Finished Cells Filled 1st class	749	6X				9,4.6.64	
Silicon cell							
Detonaps							
credit balance Dr							
cell write So 6305							
31							
Finished Cells Filled 1st class	749	6X	10,576.77				
4 Silicon cells							
Mfg Order	150	6X				10,576.77	
6305							
4 Dia cells assembled on Ro 6305 for Ro 6300							
31							
Cost of Sales by M.R. Hutchins	636	X	10,6.6.8.35				
4 Silicon	105.77						
1400 Bi	6705.31						
7 Bi	4.65						
4 Bi H	9.51						
350 Bi H	1003.71						
390 Bi H	1949.69						
Ports	460.87						
Finished Cells Filled 1st class	749	6X				6,6.6.8.35	
4 Cell	105.77						
7 Bi	4.65						
1400 Bi	2795.46						
4 Bi H	9.51						
350 Bi	910.55						
390 Bi H	1033.57						
Mfg Order	150	6X				4,6.0.9.13	
1809	333.11						
1890	3778.47						
5401	336.00						
Cost of sales by M.R.H. during June 1916							

	31										
Factory Expense 29-3		436	Ex	1	218	70					
	Material & Supplies etc. Loaded and shipped	196	X					1	218	70	
	Jan 1 – 1916										
	468 T Hardcoal	1198.80									
	166 T Soft	519.90									
	31										
Factory Expense 29-3		436	Ex		70	04	11				
	Overpaid	14	X						70	04	
	To distribute stated portion of payroll 15-17-311 & 15-17-321 covering coal received in January										
	197.95 T @ 1.50	296.92									
	31										
Factory Expense 29-3		439	Ex	1	167	79					
	Overpaid etc	14	X					1	167	79	
	To distribute stated portion of payroll 15-17-417 & 15-17-527 covering coal received in January 1916										
	194.891 Soft	292.33									
	Daylight expense	347.80			15	07					
	271.455 Hard	627.56									
	31										
Overpaid		14	X		871	70					
	Factory Expense 29-3	436	Ex						871	70	
	To charge Overpaid the with debit portion of payrolls 16-1-116, 16-1-156 covering coal received in Feb & March 1916										
	197.925 T Soft	296.88									
	Daylight expense	347.80			15	07					
	131.35 T Hard	347.75									

	31										
Material & Supplies		196	X	1	189	1	00				
	Factory Expense 29-3	436	Ex					1	189	1	00
	Sales of coal and hard Jan 31-1916										
	650 T Hard @ 3.50	1220.00									
	205 T Soft @ 1.50	307.50									
	Delivery	34.00	7.00								
	31										
Factory Expense		437	Ex	2	570	54					
85	2439.74										
15-3	2609.18										
16-5	1364.04										
Mfg. Order 1695		154	Ex			7	00				
	Factory Expense 29-3	436	Ex					2	577	8	04
	Load of steam January – 1916										
	31										
Investment etc.	Battery Rental Barnes Capital	74	X		377	00					
	Demolished Cells Fellows Estate	747	X						360	00	
	6 Pd cells										
	Mfg. Order	157	Ex						16	66	
	1897	9.77									
	1970	7.89									
	Pd cells underground abandoned the Battery Rental Barnes Capital										
	30										
Unaccounted Factory Expense Inventory		757	X	5	613	16					
	Reserve for Factory Expense	456	X					5	613	16	
	To transfer to Unaccounted Factory Expense Inventory the balance of supplies expense on Jan 1-1916										

January - 1916

31																		
Matured Interest on Funded Debt																		
Interest of Funded Debt																		
Accrued and Not Due																		
31																		
Interest on Funded Debt accrued but Not Due	506	X	15	000	00													
Matured Interest on Funded Debt	508	X																
To charge Interest on Funded Debt accrued and Not Due the matured interest on Funded Debt accrued for (6) six months ended Dec 31-1915											15	000	00					
31																		
Surplus &c	117	X	49	743	75													
Jobbing Orders	190	X									49	743	75					
To reserve entries made on f 739 the journal																		
31																		
Accounts Receivable	8	X	49	743	75													
Surplus	117	X									49	743	75					
To reserve entry made on f 739 the journal																		
31																		
Depreciation of Plant Equipment	550	X	7	873	75													
Reserve for Depreciation of Plant Equipment	513	X									7	873	75					
Depreciation of Plant & for month of January - 1916																		
Machinery - Factory Equipment	7143	35 39																
Fire Apparatus	7	511	08															
Equipment Leased		419	00															
	7173	71	27															
31																		
Cost of Recording Meters	617	X				7	21											
Reserve for Depreciation of Plant & Equipment	513	X										7	21					
Depreciation Meters Recommodation &c January - 1916																		

January - 1916

31																		
Jobbing Orders	190	X				8	047											
4 3rd	17	541																
5th	27	541																
Audean Allowance	560					73	65											
Reserve Expense	670	X				1	67											
To-1																		
Surplus	117	X				16	70											
Billing Expense	611	X				1	68											
To-8																		
Depreciation of Plant & Equipment	550	X				36	63											
Reserve for Depreciation of Plant & Equipment	513	X									160	60						
Depreciation of Pole & Poles for month of January - 1916																		
31																		
Reserve Expense	670	X				11	17											
To-1																		
Billing Expense	611	X				3	71											
To-6																		
Reserve for Depreciation of Plant & Equipment	513	X									14	83						
Depreciation of Automatic & Inspection Equipment &c Jan 1916																		
31																		
Billing Expense	611	X				27	63											
To-1																		
Reserve Expense	670	X				200												
To-1																		
Advertising Expense	618	X				17	69											
To-5																		
Administration & Renewal Expense	657	X				56	75											
Cost	57	484																
To-11	3	911																
Depreciation of Plant & Equipment	550	X				1	573											
						13	373											
Reserve for Depreciation of Plant & Equipment	513	X									13	30						
Depreciation of Furniture & Fixtures &c Jan 1916																		

	31								
	Battery Supplies	616	X		18	71			
	do-5	7.94							
	do-10	5.01							
	do-15	9.25							
	do-25	17							
	Reserve for Depreciation of Plant Equipment	513	X				18	71	
	Depreciation of Inventories - Batteries								
	Jnl - 1911								
	31								
	Advertising Supplies	618	X		58	39			
	do-5								
	Reserve for Depreciation of Plant Equipment	513	X				58	39	
	Depreciation of Advertising Supplies								
	January - 1916								
	31								
	Accounts Receivable	5	X		9	35			
	Operation the Battery Rental Depotion	576	X				9	35	
	To generally recognize accounts receivable contained in the Battery Rental Bonus Ledger								
	Accounts #1	17							
	4	81							
	3	1.25							
	5	7.89							
	6	26.3							
	7	1.21							
	31								
	Operation the Battery Rental Depotion	576	X		10	37	75		
	Inventories the Battery Rental Depotion	716	X				10	37	75
	To adjustment of orders of batteries shipped the Battery Rental Bonus Depotion. This due to adjustment of orders								

	31								
	Operation the Battery Rental Bonus Depotion	576	X	738	07				
	Inventories the Battery Rental Depotion	716	X				738	07	
	To depreciation for months of Oct-Nov-Dec - Dec - Jan of batteries shipped the Battery Rental scheme								

Battery No	Date Returned	Oct	Nov	Dec	Jan	Total
0101	Nov 15		316	790	790	1896
0102	" 13		448	790	790	2028
0103	" 13		448	790	790	2028
0104	" 13		448	790	790	2028
0105	" 20		768	790	790	2348
0107	Dec 24			237	790	1027
0108	Jan 25				153	153
0109	" 17				357	357
0110	Dec 1			265	790	1055
0113	Nov 11		500	790	790	2080
0114	" 11		390	790	790	1970
0115	Oct 27	108	790	790	790	2478
0116	" 27	108	790	790	790	2478
0119	Nov 11		316	790	790	1896
		700	4448	8890	9990	23028

	31								
	Profit & Loss	595	X	10	316	76			
	Material & Supplies	1161	X				10	316	76
	To cancel adjustment of Material & Supplies inventory of Dec-30-1910. The entry made May 1st of adjustment. Reversing made on p 293 of this journal.								
	31								
	Material & Supplies	1161	X	1941	85				
	Profit & Loss	595	X				1941	85	
	To cancel adjustment of Material & Supplies inventory of Dec 30-1910 made during Dec-1911								

January - 1916

31								
Operation of Battery Rental System	506		X	2,150.54				
Billing Expense	416		X				1,231.57	
Sec. 6								
Shipping Expense	417		X				31.63	
Sec. 1	173.[illegible]							
2	578.[illegible]							
3	19.[illegible]							
4	5.[illegible]							
5	76							
7	008							
10	93							
Advertising Expense	418		X				39.15	
Sec. 6	6.26							
Sec. 1A	2.50							
Sec. 1	14.79							
Sec. 2A	63							
Sec. 2	2.15							
Sec. 3A	2.18							
Sec. 3	1.93							
Sec. 5	4.26							
Research Expense	419		X				32.41	
Sec. 1	4.99							
Sec. 2	9.30							
Sec. 4	5.1							
Sec. 5	5.3							
Sec. 7	17.50							
Overhead applied on the Sys. Lease for December 1915								
31								
Cost of Prod. Sold	601		X	2,173.73				
Bill Receivable - Tom Cell Dept	385		X				2,173.73	
32.3								
Rebate to shippers on Sales during Jan. 1916								

January - 1916

31								
Administration & General Expense (See Ledger note)	454		X		590			
Factory Expense	436		X				590	
To correct posting of Jan. 11-1-1915 in ctn of Expenditure								
31								
Edison Chemical Works Field Investment	401		X	1,494.19				
Edison Chemical Works Current Account	403		X				1,494.19	
To transfer to Field Investment the moneys expended for equipment during December - 1915.								
31								
Edison Chemical Works Field Investment	401		X	4,786.84				
Edison Chemical Works Current Account	403		X				4,786.84	
To transfer to Field Investment the moneys expended for equipment during Jan. 1916								
31								
Profit & Loss	504		X	1,000.00				
Reserve for Bad Debt	504		X				1,000.00	
To credit Reserve with $1,000.00 of total cash collections estimated to be made during Jan. 1916								
31								
Sales of Removal Railroad	706		X	151.00				
Sales of Railroad Lines	614		X				151.00	
To correct distribution of Income 1915-1916 - analysis of Sales.								

January - 1916

31											
Sales of H L Bell	67d			51	70						
Sales of Commercial Bell	68d							51	70		
To correct distribution of Sales in 161-206 in analysis of Sales of January - 1916											
31											
Cost of Commercial Bell Sold	55d			11	88						
Transfer Bell Filled 1st class 1884	46j							11	88		
Cost of 1884 cell Shipped to Sales during Jan 1911											
31											
Operation of Trucks	630			1 43	00						
Factory Expense	636	f						7	16		
31											
Shipping Expense	650	g						7	16		
To distribute costs balance in operation of Trucks to January - 1916											
31											
Cost of Commercial Bell Sold	55d			38	40	40					
" Railroad " "	57j			19	40	37					
" Home Lighting " "	58a			13	76						
" Railroad Commercial	59d			8	0	18					
" Sales by Mr Hutchinson	63d			19	99						
Investment 4% Bottom Rented Factory	76			1	07						
Bottom Assembled Expense	69							78	87		
Bell Inventory - Dec 31 1915 Dept	3d	h						41	70		
								171	73		

February - 1916

29											
Interest on Funded Debt	56d	✓		3	500	00					
Interest on Funded Debt accrued and Not Due	56	✓						3	500	00	
To charge Interest on Funded Debt 4% with interest accruing on outstanding bonds of the company for February 1916											
29											
Insurance	56	✓		450	00						
Insurance Unexpired	56	✓						450	00		
To charge Insurance 4% with that portion expiring during Feb 1916											
29											
Employees Liability Insurance Accrued	56	✓		700	00						
Employees Liability Insurance Deducting Employees Liability Insurance 4% with that portion accruing during Feb 1916	56	✓						700	00		
29											
Sales 4%	46	✓		56	554						
Sales Accrued To charge Sales 4% with portion of open sales for month of Feb - 1916	34	✓						56	554		
29											
Profit & Loss	59	✓		1	000	00					
Reserve for Bad Debts To charge Profit & Loss and "Reserve for Bad Debts 4% with $1000" to cover estimated losses during February - 1916	59	✓						1	000	00	

	79							
Sales of Raw and Manufactured	696	1		112	73			
06 cells								
Hard Rubber Cells Purchased	370	1		90	00			
Surplus	41	1					652 73	
To distribute								
Credit forward 16-3-969								
in months of Feb. 1916								
79								
Shipping Expense	677	1/6		137	40			
45-1								
Profit & Loss	579	1					137 40	
To reverse Prod. K								
charges made on 70 15-3								
this charge covers Gen.								
Freight. Moulds and the								
Rent Expense on 30								
cell cells shipped to								
Mr. Frank Rowland Langdon								
79								
Machine Repairs	190	1/6		10	50			
03								
Factory Expense	436	1/6		479	36			
15-3								
Surplus	41	1					579 59	
To distribute								
in February 1916 Repair								
moulds coming under								
consumed during Feb. 1916								
To offset Expense C								
as Ref. 11 to Brockmoulds								
79								
Profit & Loss	579	1		41	900			
Equipment Leased	98	1					41 900	
To charge to								
Prod. K the value of								
die held at the State								
Rubber Co. This die								
at time charge was made								
should have been charged								
to cost of part 40, per								
Mr. Mudge's memo of								
Apr. 3-1916. for details								

79								
Jobbing Order	140	1/6		10	35	1		
55118								
Shipping Expense	677	1/6			35			
45-3								
Surplus	41	1					10 70	
To distribute								
in February 1916. 1 H.								
Surplus/ memo of								
June 21-1916 for 1 Hand								
I surplus credit on								
1 H Surplus March								
moulds								
79								
Jobbing Order	190	1/6		73	87	1		
for								
Factory Expense	436	1/6					73 87	
15-3								
Cost of current								
consumed by Repairs								
Dept during Feb-1916								
79								
Cost of Removals Consumed	593	1		15	60			
06 cells								
Finished Cells Sold Trade	317	1/6		48	85			
1 cell								
Jobbing Order	190	1/6					70 45	1
41 46								
To charge Cost								
of Removals with cost								
of repairs necessary to								
delivery capacity of								
6 cells returned by								
Secretary Lab. Dept. on								
R.O. 11091 C. less cost of								
1 cell recovered. Repairs								
on R.O. 74790								

29					
Cost of Removal Commercial	193	1	29 03		
86					
Jobbing Orders	191	16			29 03
12260 To charge cost of Removal Commercial 86 with cost of proper necessary to determine capacity of 60 ab cell returned by Manhattan Refrigerator Co on RR 10417R. Replaced on RR 4704R					
29					
Repairs, Replacement of Defective Product	193	1	6 06		
Finished Bells. Filled 7th class	317	16	4 76		
1 ab cell					
Finished bells Filled 7th class	317	16			8 53
1 ab cell					
Jobbing Orders	191	16			2 29
12260 cost of repairs made on defective cells returned on RR 13191R Replaced					
29					
Selling Expense	616	16	266 98		
29					
Finished bells Filled 7th class	317	16	243 32		
80 ab cell					
Finished bells Filled 7th class	317	16			186 61
80 ab cell					
Jobbing Orders	191	16			243 61
12260 Depreciation from 1st to 7th class and repairs on 80 ab cells returned by Remanufacturer on RR 13397R					

29					
Selling Expense	616	16	15 78		
29					
Finished bells Filled 7th class	317	16	11 90		
10 Pint cells					
Finished bells Filled 7th class	317	16			3 88
10 Pint cells					
Jobbing Orders	191	16			3 88
12260 Depreciation from 1st to 7th class and repairs on 10 Pint cells returned by Inventory Engineering Co on 13084 & 13084					
29					
Cost of Removal Commercial	193	1	3 67		
1 ab cell					
Jobbing Orders	191	16			3 67
12260 Cost of determining capacity of 1 ab cell returned by Pressed Steel Co on RR 11105R. Replaced on RR 7604R					
29					
Finished bells Filled 7th class	317	16	168 13		
1108 cells					
Cost of Removal Commercial	193	1			13 75
1108 cells					
Jobbing Orders	191	16			154 38
12260 To credit cost of Removal Commercial with value of 1108 cells discarded, proper necessary to determine capacity of 5000 New cells were returned by Abraham Stone on RR 13476R and were replaced on RR 7417R					

29							
Formerly held Filled Tubes	311	16		3694			
11 ad cells							
Cost of Renewals Commercial	59	1				21	49
ad cells							
Jobbing Orders	191	16				15	35
1916							
To credit cost of Renewals Commercial with order of 11 ad cells because of determining capacity of 19 ad cells returned on RR 11109R. These cells now replaced on RO 3984 C							
29							
Cost of Renewal Commercial	59	1		7	55		
48 cells							
Jobbing Orders	191	16				7	55
1916							
To charge cost of Renewal Commercial with cost of repairs necessary to determine capacity of 48 cells returned by Pittsburgh Exp. on RR 11081R. Repaired on RO. 3984 C							
29							
Formerly held Filled Tubes	311	16		67	13		
11 84 cells							
Cost of Renewals Commercial	59	1				18	15
84 cells							
Jobbing Orders	191	16				18	95
1916							
To credit cost of Renewals Commercial with order of 11 84 cells, but cost of repairs necessary to determine capacity of same. These cells were returned by Pittsburgh Plomes on RR 17348R and replaced on RO. 3985 C							

29							
Formerly held Filled Tubes	311	16		103	18		
31 ad cells							
Cost of Renewals Commercial	59	1				21	66
48 cells							
Jobbing Orders	191	16				16	57
1916							
To credit cost of Renewals Commercial with order of 31 ad cells because of repairs necessary to determine capacity of same. These cells were returned on RR 11593R and replaced on RO. 4375C							
29							
Formerly held Filled Tubes	311	16		31	41		
29 Br cells							
Selling Expense	311	16		37	71		
1917							
Formerly held Filled Tubes	317	16				67	84
29 Br cells							
Jobbing Orders	191	16				5	80
1916							
To charge 1916 with depreciation from 1916 Tubes and repairs on 29 Br cells shipped to Fairbanks Morse & Co. RO. 3983 A and returned on 12746R							
31			3		15		
Actual – Renewal Expense	311	1					
60-15							
Jobbing Orders	191	16				15	
1916							
Repairing 5 ad cells returned on RO 13343R							

29						
Foreclosed Bells Filled 7th class	317	16	115	74		
100 Bryl cells						
Cost of Renewals Home Lighting	100	1			1,116	67
Bal cells						
Jobbing Orders	191	16			7,10	1
4 to						
To credit Cost of Renewal Home Lighting with value of 100 Bryl cells based of repairs necessary to determine capacity of same. These cells were returned on RR 1314 & R and replaced on Lot 4 to 4						
29						
Foreclosed Bells Filled 7th class	317	16	135	46		
38 Ad cells						
Cost of Renewals Commercial	193	1			98	94
Ad cells						
Jobbing Orders	191	16			35	50
4 to						
To credit Cost of Renewal Commercial with value of 38 Ad cells based of repairs necessary to determine capacity of same. These cells were returned on RR 1391 & R and replaced on Lot 4 to 4						
29						
Cost of Renewals Railroad	193	1			9	90
Ar 4 H cells						
Jobbing Orders	191	16			9	90
4 to						
Repairs necessary to determine capacity of 80 Ar 4 H cells returned by P.R.R.T. on RR 1372 & 1373. Replaced on Lot 4 to 4						

29						
Foreclosed Bells Filled 7th class	317	16	6	66		
7 Ad cells						
Cost of Renewals Commercial		1			3	79
Ad cells						
Jobbing Orders	191	16			3	79
4 to						
To credit Cost of Commercial Renewal Order with value of 7 Ad cells returned by Adams Express based cost of repairs. These cells were returned on RR 1395 & R and replaced on Lot 4 to 4						
29						
Cost of Renewals Commercial	193	1			13	19
60 cells						
Foreclosed Bells Filled 7th class	317	16	23	30		
7 Ad cells						
Jobbing Orders	191	16			36	49
4 to						
To charge Cost of Renewals Commercial with Cost of repairs based value of 7 Ad 7 Filled cells returned for credit of Battery returned by Adams Ex. Co. on RR 1391 & R. Replaced on Lot 4 to 4						
29						
Renewal Repairs	196	16	46	00		
75						
Jobbing Orders	191	16			46	00
4 to						
To charge Renewals Repair work on cells cut off for Mr. Meachem during Jan. 1916						

29							
Transfer bal. Fixed to Sales	317	1/6		43	29		
1304 cells							
bal of Renwick Commercial	13	1					26 14
65 cells							
Jotting Order	191	1/6				17 13	1
4946							
Transfer bal of Renwick Commercial with value of that cell removed from sales cell because of expense necessary to determine capacity. This cell was returned to P.R. INSTR and replaced with 2 new cells							
29							
Repairs – Replacement of Defective Products	191	1		41	73		
Jotting Order	191	1/6					41 73 1
4946							
To charge Repairs & Replacement of Defective Products etc. with cost of repairing & replacing defective cell not fired during Jan 1916. See letter of Feb							
29							
Expense	115	1	7	15	00		
Other Debtors	161	1				7	15 00
To subsume entry made on p. 283 of General. See entry below							
29							

29							
Plant – Equipment in Progress	611	1				7	59
6189							
Plant – Equipment	6	1				19	91
Received by Expense	615	1/6				43	83 1
1915	43.10						
1916	334.73						
1917	58.45						
Advertising by Expense	618	1/6				1	16 56
5005							
Factory by Expense	637	1/6				4	00
29.4							
Selling by Expense of McRH	636	1/6					26
6199							
Admin – General by Expense	657	1/6					8 00
6.6							
Other Debtors	161	1	7	728	16		
Expense	115	1				8	16 77
To distribute Feb. Wk Cost Summary (bottom below) in month of Feb. Per March remarks for effect to Expense sheet							
31.1.29	29						
"	1891						
"	43.10						
"	334.73						
"	116.54						
"	17.26						
"	58.45						
"	7119.94						
"	7081.77						

79

Purchases		114	✓	39,551.76			
Jobbing Orders 10-059 6886	39,551.76	191	✓		39,551.76		
To distribute the various Rotts taken in month of February 1916							
11-2-166	713.70						
169	77.70						
169	104.88						
169	2675.61						
170	930.37						
	4501.26						

79

Motor Rebate Account		133	✓	57.30			
Factory Expense		151	✓	156.94			
14-5	30.00						
17-5	20.15						
29-3	103.04						
15-3	3.75						
Purchases		114	✓		209.77		
To distribute the P.W.H. Wood moves for motor commenced during Feb. 1916							

79

Selling Expense 40-3		611	✓	5.77			
Jobbing Orders 4330		191	✓		5.77		
Repairs made on 30 ft. D.W. cell returned on P.T. 1-1 - Ro. 49198							

79

Overseers Allowance		510	✓	1,077.20			
Depreciation of Plant & Equipment		150	✓		1,077.20		
To charge Overseers Allowance 4% with depreciation of equipment at rate of 10% for year. Equipment made up on Ro. 3553 - 3649. As detail on file							

79

Selling Expense 40-6		611	✓	47.68			
Overseers Expense 90-1		600	✓	7.00			
Administrating Expense 70-5		615	✓	13.93			
Adm. & General Expense 60-1		650	✓	65.35			
60-11	64.54						
	2.81						
Depreciation of Plant & Equipment		150	✓	16.18			
Reserve for Depreciation of Plant & Equipment		153	✓				148.09
Depreciation of Furniture & Fixtures &c Feb. 1916							

79

Selling Expense 40-5		611	✓	18.71			
40-5	7.94						
40-11	5.01						
40-35	7.75						
40-35	17.01						
Reserve for Depreciation of Plant & Equipment		153	✓				18.71
79 Depreciation of Furniture & Fixtures &c for month of Feb. 1916							

79

Depreciation of Plant & Equipment		150	✓	7,889.97			
Reserve for Depreciation of Plant & Equipment		153	✓				7,889.97
Depreciation of Factory Equipment for month of Feb. 1916							
Mach. & Factory Equipment	78,899.51						
Fire Apparatus	2,581.38						
Equipment Loose	418.00						

79

79								
Jobbing orders	190	6		8,101				
5505 79.50								
4342 52.42								
Auditors Allowances	540	1		73 65				
Barrels Expense	670	16		1 67				
90.00								
Purchases	41	1		17 005				
Billing Expense	611	61		1 68				
40.3								
Depreciation of Plant Equipment	450	1		37 645				
Reserve for Depreciation of								
Plant Equipment	513	1					16,764	
Depreciation of								
Pond & outside pavement								
of February - 1916								
79								
Billing Expense	611	61		3 71				
50.6								
Barrels Expense	670	16		11 13				
90.00								
Reserve for Depreciation of								
Plant Equipment	513	1					14 84	
Depreciation of								
Retirement & Depreciation								
equipment Feb - 1916								
79								
Advertising Expense	615	61		10 38				
50.5								
Reserve for Depreciation of								
Plant & Equipment	513	1					10 38	
Depreciation of								
Advertising Equipment								
during Feb - 1916, est.								
3235.46 per year								
79								
Land & Remodeling Motors	615	1		7 31				
Reserve for Depreciation of								
Plant & Equipment	513	1					7 31	
Depreciation								
of Motor Accommodation								
for Feb - 1916								

79								
Plant & Equipment	60	1	1,116,97					
Plant & Equipment in Progress	61	1				1,116,97		
In close out								
Pond & in Progress 2/1								
1/31/16								
79								
Suspense	57	1	30 50					
Account Receivable	57	1				30 50		
J. L. Hodges								
In cancellation								
12-11-715. covering 17 cell								
Pd Billing shipped by								
Com. L. & P. S. Co. &								
shown. this for closing of								
Mr. J. McBride's								
79								
Account Receivable	5	1	6 400					
Suspense	57	1				6 400		
In cancel credit								
allowed Mess & Frank								
for 4 bbl cells delivered by								
Oregon Rubber Co. See								
entry below								
79								
Reserve for Bad Debt	505	1	6 400					
Account Receivable	5	1				6 400		
In charge to								
Reserve for Bad Debt the								
amount allowed in above								
entry. The debit amo								
nts of 4 bbl cells delivered								
by Oregon Rubber Co. to								
Mess & Frank (amo ne								
defined amount) which								
account for bad debt with								
off process to the entry.								
This entry made 12 above								
of J. L. Hodges								

39								
Cost of Gas Lighting Equipment Sold	608	1		67				
	14	1					67	
Suspense								
Incorrect distribution								
of Invoice 15-12-1914								
Matter filled in wrong								
39								
Suspense	14	1						
Invoiced Hills Fellows & Co Ltd	314	6		9	84			
5 Bl cell								
Incorrect								
entry made in Sales Ledger								
Journal								
39								
Sales of 3 Mp cell	650	1		5	10			
3 Mp cell								
Suspense	14	1					5	10
Incorrect distribution								
of Invoice 15-12-1914								
Analysis of Sales October 1916								
39								
Invoiced Hills Fellows & Co Ltd	300	6		1	81			
3 Mp cell								
Cost of Mp cell Sold	581	1					1	81
Cost of 3 Mp cell								
returned as shown in above								
entry								
39								
Materials & Supplies				(16	15)			
Suspense							(16	15)
To ~~Inventory~~								
made at ~~A/c 14~~								
Journal								
39								
Sales of Renewal Commercial	691	1		70	00			
60 cells								
Suspense	14	1					70	00
To correct distribution								
of Invoice 15-12-1916								
Analysis of Sales Dec 1916								

39								
Shipping Expense	677	6	1	668	67			
H.C.H.								
Shipping Accommodation	370	6					668	67
To transfer charge								
made in February - to								
Shipping Accommodation								
both Shipping Expense								
Shipping Accommodation								
etc. not to be opened until								
March 1 - 1916								
39								
Reserve for Bad Debts	505	1		267	96			
Operation to Bad & Doubtful	530	1		21	71	11		
Account Receivable	8	1					287	93 07
Abandoned Motor Co Ltd 117 93								
W J Mountford Co 77 39								
Edgar Bartlett & Co 74 65 51								
To close out above								
item to Reserve for Bad Debts								
has credit balance appearing								
Dom A & Bd Corp etc								
Per Mr Mullin's memo of								
Mtgs - Dec 1 1917 - for								
authority								
39								
Repairs & Replacement of Defective Products	539	1		71	85	57		
Invoiced Hills Fellows & Co Ltd	327	6					56	00
28 Bl 5	5	56						
1 Bd		366						
Getting Product	191	6					6	15 55
4 to								
Cost of Defective								
defective cells - from								
Bal 1-1-1915 to Feb 29-1916								
These cells are stock cells								
only								
31								
Factory Expense	437	6	1		7	00		
39								
Profit & Loss	549	1					7	00
To correct remarks								
16-2-1915 E.R.R.G.								

February - 1916

79

Finished Bells assembled — 79d / — 97 — 5711 15

Work in Progress — 17d / — 97 5711 15

A & B-bells assembled during Feb 1916

1031	Ad	9719 77
750	AHH	11350 83
346	AS	3443 40
3033	Al	23946 76
1013	Ch	15409 31
1113	CHH	11351 70
170	Aro	6081 17
do	AroH	570 19
570	Arr	9117 37
300	AHH	561 70
1100	Br	9730 17
390	Bd	1785 60
900	BH	3049 77
700	Bc	3759 73
207	BcH	939 50
70	Bs	1031
300	Cy	3017 70

79

Finished bells assembled 79d/p — 75 — 3783 37

Work in Progress — 19d / — 37 583 37

M-bells assembled during Feb 1916

1013	M	3783 37

79

Profit & Loss — 59 — 17 00

Home Lighting Equipment — 70d / — 17 00

To correct distribution of vouchers 16-v-59 Tabler Battery Motor Co.

79

Revenue Expense — 64 — 15 0 16 30

79

Profit & Loss — 59 — 15 0 16 30

To correct distribution of vouchers 17-v-59 Wilson Lot

February - 1916

79

Factory Expense — 137 — 61 — 1891 00

79-3

Material Shipping Board on hand — 19d / — 1891 00

February - 1916

610 T Hard		1890.00
70 T Soft	37.00	
Freight	34.00	71.00

79

Factory Expense — 137 — 61 — 871 70

79-3

Rent Expense — 13 — 871 70

To reverse entry made on 31st - 1/2/16

79

Goods in Transit — 79d / — 1 — 1 77 50

Factory Expense — 137 — 61 — 177 50

79-3

To charge Goods in Transit 4/6 with value of 13.1% Tons @ the Trust as advised on Welsons Office - voucher 16-1-616. The material was transit - 7/2/16

79

Goods in Transit — 79d / — 1 — 77 50

Factory Expense — 137 — 61 — 77 50

79-3

To charge Goods in Transit 4/6 to cover material advised on voucher 11-5-316. The material received in March 1916

79

Goods in Transit — 79d / — 1 — 1332 61

Factory Expense — 137 — 61 — 1332 61

79-3

To charge Goods in Transit 7/6 with value of 83.57 Tons of Lead Ores. The material received in Feb. returned in March as No. 16-v-137

79

Goods in Transit	79	1	2557	33		
Factory Expenses	137	E1			2557	33
79-2						
To charge Goods in Transit the month Sept. equivalent of 131.96 T of Soft Coal. Recorded 11-2-310 & 11-2-59						
79						
Goods in Transit	79	1	6272	16		
Factory Expenses	137	E1			6272	16
79-3						
To charge Goods in Transit the month ended of 2272.8 T of Hard Coal @ 2.80 T as advised on 7. 11-2-152. The material received in March has accrued in Feb						
79						
Material Supplies	114	1	2940	00		
Factory Expenses	137	E1			2940	00
79-2						
To charge Material Supplies the month ended of 1000 T of Hard Coal @ 2.0 T Soft Coal						
1000 T of Hard 2.80	2800.00					
2.0 T Soft 6.00						
Total	2806.00	14000				

79

Factory Expenses	137	E1	2918	03		
8-5 8194 ×						
14.8 1484 74 ×						
1503 2731.37 ×						
Mfg Orders	151	E1	750	1		
1670						
Factory Expenses	137	E1			2965	53
79-2						
To distribute Steam Cost - for month of Feb - 1916						
79						
Sales Promotion (selling Expenses)						
40-7						
79						
Bank of Commerce Sell. Acct	555	1	2933	05		
Financial Sales Folio 1st class 385 lbs	267	E1			21286	71
Mfg Orders	151	E1			1646	34
1807 51.08						
1870 45.13						
1905 54.03						
150 cells shipped to Sales during Feb-1916						
79						
Bank of Commerce Sell. Acct	555	1	6487	37		
Financial Sales Folio 1st class 236 lbs	267	E1			25728	87
Mfg Orders	151	E1			69	50
1807 42 cells						
1870 27 cells						
69 cells shipped to Sales during Feb 1916						
79						
Bank of Commerce Sell. Acct	555	1	43	02		
Financial Sales Folio 1st class	267	E1			40	20
Mfg Orders	151	E1			2	82
1807 14 cells						
1870 10 cells						
25 cells shipped to sales during Feb 1916						

29

Cost of commercial Cells sold 555 1 1 87 64

Finished cells filled 1st class 747 1/6 10 41

43 B1"

Mfg orders 157 1/6 7 23

1807 4 51

1870 2 35

2408 37

B1" cells shipped on % sales during Feb. 1916

29

Cost of commercial Cells sold 555 1 2 70 47

Finished cells filled 1st class 767 1/6 2 33 47 73

1019 B2

Mfg orders 157 1/6 3 70 23

1807 182 46

1870 147 76

2408 41 01

B2 cells shipped on % sales during Feb. 1916

29

Cost of commercial Cells sold 555 1 2 41 12

Finished cells filled 1st class 767 1/6 2 11 12

89 B2"

Mfg orders 157 1/6 29 27

1807 19 38

1870 9 89

B2" cells shipped on % sales during Feb. 1916

29

Cost of commercial Cells sold 555 1 1 79 92

Finished cells filled 1st class 767 1/6 1 62 0 42

447 B4

Mfg orders 157 1/6 17 90

1807 87.61

1870 63.27

2408 26 62

B4 cells shipped on % sales during Feb 1916

29

Cost of commercial Cells sold 555 1 4 51 89

Finished cells filled 1st class 767 1/6 43 0 21

117 B4"

Mfg orders 157 1/6 28 68

1807 17 84

1870 10.13

2408 .71

B4" cells shipped on % sales during Feb 1916

29

Cost of commercial Cells sold 555 1 7 61 74

Finished cells filled 1st class 767 1/6 2 59 11

" " assem " " 731 1 1 3 9 29

Mfg orders 157 1/6 16 3 34

B6 294 Bing

B6 52 filled

1807 59.07

1870 47.49

2408 .92

5801 55 81

B6 cells shipped on % sales during Feb 1916

29

Cost of commercial Cells sold 555 1 10 74 5 45

Finished cells filled 1st class 767 1/6 8 2 27 78

" " assembled " " 731 1 1 9 0 4 04

1344 B4 filled

336 B4 assembled

Mfg orders 157 1/6 6 3 6 3

1807 293.03

1870 243.27

5801 77.21

B5 cells shipped on % sales during Feb 1916

29

Cost of commercial Cells sold 555 1 3 3 6 0 52

Finished cells filled 1st class 767 1/6 2 3 6 8 75

" " assembled " " 731 1 8 1 7 68

326 B5 filled

120 B5 assembled

Mfg orders 157 1/6 1 7 4 09

1807 76.71

1870 63 18

5801 34.20

B5 cells shipped % sales during Feb 1916

February 1916

29

| | | |

February 1916

Cost of R.R. Cells sold	571	1		141 93			
Finished Cells Filled 1st class	265	1	8½			38 08	
B2" " "							
Mfg orders	157	16				3 80	1
1807 237							
1870 145							
B2" Cells shipped on %							
sales during Feb. 1916							
29							
Cost of R.R. Cells sold	571	1		362 95			
Finished Cells Filled 1st class	265	1	8½			317 01	
B4 " "							
Mfg orders	157	16				43 94	1
1807 29 81							
1870 14 13							
B4 Cells shipped on %							
sales during Feb. 1916							
29							
Cost of Commercial Rim Cells Sold.	597	1	4	2622 21			
Finished Cells Filled 1st class	265	1	8½			3493 17	
" " " 2nd "	5[illegible]	1	6			17 19	
A12 1st 240							
A12 2nd 2							
Mfg order	157	16				281 80	1
1807 136 56							
1870 115 29							
A12 Cells shipped							
on % sales during Feb 1916							
29							
Cost of R.R. Rim Cells sold	607	1		11 50			
Finished Cells Filled 2nd class	265	1	6			11 47	
A 8" 2							
Mfg orders	157	16				03	1
1870 03							
A 8" Cells shipped							
on % sales during Feb 1916							

February 1916

29							
Cost of Railroad Cell Sold	571	1		2511 66			
Finished Cells Filled 1st class	265	1	8½			2041 15	
150 A4 cell							
Mfg orders	157	16				50 85	1
1807 28 55							
1870 22 30							
A4 cell shipped							
on % RR Sales during Feb 1916							
29							
Cost of Railroad Cell Sold	571	1		2537 66			
Finished Cell Filled 1st class	265	1	8½			1163 66	
189 B4 cell							
Mfg orders	157	16				70 01	1
1807 [illegible]							
1870 37 00							
B4 cell shipped							
on % RR Sales during Feb 1916							
29							
Cost of ~~Commercial~~ Railroad Cell Sold	571			2360			
Finished Cell Filled 1st class	265	1	8½			20 6	
1 Cancel							
Mfg order	157	16				01	
1870							
A12 cell shipped							
on % Sales during Feb 1916							
29							
Cost of Railroad Cell Sold	571	1		7487 76			
Finished Cell Filled 1st class	265	1	8½			637 57	
5 A4 cell							
Mfg orders	157	16				39 69	1
1807 17 79							
1870 19 60							
A4 cell shipped							
on % Sales during Feb 1916							
29							
Cost of Railroad Cell Sold	571	1		2956 90			
Finished Cell Filled 1st class	265	1	8½			1181 68	
137 A4 cell							
Mfg orders	157	16				45 97	1
1807 26 60							
1870 18 37							
A4 cell shipped							
on % RR Sales during Feb 1916							

29										
Cost of Renewal Commercial	593	1			1	1	0	5		
Finished bells Fillet 2nd class	315	1/6							10	0
6 Bd cells										
Mfg Orders	151	1/6							0	1
1890										
8 cells shipped to										
Comm'l Renewal Sales during Feb 1916										
29										
Cost of Renewal Commercial	593	1		1	7	8	5	7	5	
Finished bells Fillet 1st class	315	1/6							10	0
180 bd cells										
Finished bells Fillet 2nd class	315	1/6							1	3
43 bd cells										
Mfg Orders	151	1/6							5	0
1909 31.180										
1890 24.934										
56 cells shipped to										
Comm'l Renewal Sales during										
Feb 1916										
29										
Cost of Renewal Commercial	593	1				3	9	5		
Finished bells Fillet 2nd class	315	1/6							3	9
1 gal cell										
65 cells shipped										
to Comm'l Renewal during										
Feb 1916										
29										
Cost of Renewal Commercial	593	1		14	9	9	9	4		
Finished bells Fillet 1st class	315	1/6							14	3
238 bd cells										
Finished bells Fillet 2nd class	315	1/6							2	4
5 bd cells										
Mfg Orders	151	1/6							19	9
1909 12.484										
1890 7.509										
20 cells shipped										
to Comm'l Renewal Sales										
during Feb 1916										

29										
Cost of Renewal Commercial	593	1		15	7	1	7	7		
Finished bells Fillet 1st class	315	1/6							14	6
1412.5 cells										
Finished bells Fillet 2nd class	315	1/6							2	3
7.25 cells										
Mfg Orders	151	1/6							11	7
1909 37.187										
1890 29.40										
66 cells shipped										
Comm'l Renewal during Feb 1916										
29										
Cost of Renewal Commercial	593	1		10	7	3	7	8		
Finished bells Fillet 1st class	315	1/6							45	9
178 bd cells										
Mfg Orders	151	1/6							37	5
1909 21.372										
1890 16.5										
56 cells shipped										
to Comm'l Renewal Sales										
during Feb 1916										
29										
Cost of Renewal Commercial	593	1			6	0	5	10		
Finished bells Fillet 1st class	315	1/6							5	0
18 bd cells										
Mfg Orders	151	1/6							1	8
1909 10.90										
1890 7.37										
8 cells shipped										
to Comm'l Renewal during										
Feb 1916										
29										
Cost of Renewal Commercial	593	1			1	4	5	5		
Finished bells Fillet 2nd class	315	1/6							1	4
7.40 cells										
Mfg Orders	151	1/6							0	3
1890										
40 cells shipped										
Comm'l Renewal Sales										
during Feb 1916										

29

Cost of Remnants Commercial	593	1			1	92		
Finished bells Bells 7th Colour	317	1	6					1 92
100 A H cell								
60 cell shipped								
Comm'l Remnants during								
Feb 1911								
29								
Cost of Remnants Railroad	617	1			8	01		
Finished bells Bells 7th Colour	317	1	6					8 01
100 A H cell								
Mfg Order	151	1	6					
1897								
60 A H cell shipped								
4 Remnant RR Rolls during								
Feb 1911								
29								
Finished bells Bells 1st Colour	317	1	6		11	46		
150 cell								
Mfg order	151	1	6		1	87	1	
1897	84							
1898	70							
Cost of Commercial bell Rolls	555	1						13 87
B cell returned								
4 Comm'l Rolls during Feb 1911								
29								
Finished bells Bells 1st Colour	317	1	6		94	78		
26 B cell								
Mfg order	151	1	6		1	79	1	
1897	31							
1898	245							
Cost of Commercial bell Rolls	555	1						94 97
B cell shipped								
Comm'l Rolls during Feb 1911								
29								
Finished bells Bells 1st Colour	317	1	6		361	93		
60 A cell								
Mfg order	151	1	6		13	30	1	
1897	280							
1898	570							
Cost of Commercial bell Rolls	555	1						37 193
A cell shipped 4								
Comm'l Rolls during								
Feb 1911								

29

Finished bells Bells 1st Colour	317	1	6		9	78	41	
150 A H cell								
Mfg order	151	1	6		99	97	1	
1897	378							
1898	594							
Cost of Railroad bell Rolls	591	1					10 77	65
A H cell shipped								
4 to RR Rolls during								
29								
Finished bells Bells 1st Colour	317	1	6		17	11	53	
150 A H cell								
Mfg order	151	1	6		2	99	30	1
1897	173							
1898	81							
Cost of Railroad bell Rolls	591	1					17 90	53
A H cell shipped								
4 to RR Rolls during								
Feb 1911								
29								
Finished bells Bells Mfg	317	1	6			17	1	
2 M S cell								
Mfg order	151	1	6			11	1	
1897								
Cost of M S cell Rolls	556	1						1 57
M S cell returned								
4 to Rolls during Feb 1911								
29								
Finished bells Bells 7th Colour	317	1	6		10	98		
6 B cell								
Mfg order	151	1	6			03	1	
1896								
Cost of Remnants Commercial	593	1					11 01	
6 B cell returned								
4 to Rolls during Feb 1911								

29

Finished bells, Filled & Polished — 317 — 16 — 331

1 Oak case

Cost of Removal Commercial — 593 — 1 — 331

Ad cells returned

to Order during Feb 1916

29

Cost of Parts Sold — 561 — 1 — 381 30 09

Mfg Orders — 157 — 16 — 3730 41 1

1809 — 2576 90

1809 — 2777 70

1801 — 1157 70

1790 — 30 00

3333 41

Bell hanging & Trim cells Rep'd — 311 — 16 — 39 11

33 3

Receipts for Factory Expense — 556 — 1 — 1350 00

Cost of Parts Sold

during Feb 1916

29 Jobbing orders — 190 — 16 — 20 21 30 1

Mfg orders — 157 — 16 — 1996 30 1

1809 — 34 30 1

1809 — 159 00 1

1801 — 100 00

1790 — 3 00

Bell hanging & Trim cells Rep'd — 311 — 16 — 7 50

33 3

Materials returned

by Johnson, Repair Shop

during Feb 1916

29

Bell Stands — 130 — 1 — 47 50

Finished bells, Filled & Polished — 300 — 16 — 34 38

of Wm cell

Mfg orders — 157 — 16 — 1 09

1790 — 7 50

1809 — 2 00

1809 — 2 50

Bell hanging & Trim cells Rep'd — 311 — 16 — 1 00

33 3

Bell & Parts shipped

gratis to Customers

during Feb 1916

29

Advertising Expense — 545 — 16 — 2 75

50 00

Mfg orders — 157 — 16 — 2 75

1809

Materials shipped

for exhibit & purposes during

Feb 1916

29

Greater Bells Replacement — 501 — 1 — 57 50

Mfg orders — 157 — 16 — 57 50

1801

Solutions shipped

during Feb 1916 to replace

Cracks

29

Operation of Bells — 620 — 1 — 22 00

Finished bells, Filled & Polished — 317 — 16 — 6 18

13 Oak cells

Mfg orders — 157 — 16 — 1 09

1809 — 3 15

1809 — 2 90

1809 — 1 05

Factory Expense — 537 — 1 — 1 09

16 — 16

Cost of repairs

made on Bells during

Feb 1916

79

Accrued Expense	6.75	1/6		9.06		
70-3						
Mfg Orders	151	6			9.06	
1870						
Material drawn						
by Accounts Payable during						
Feb 1916						
79						
Trade Goods	6.21	1		31.51		
Furnished bills Sold Wholesale	315	1/6			1.19.13	
5 Bbl cell.						
Furnished bills Sold Wholesale	31.1	1/6			1.0.95	
6 Bbl cell.						
Mfg Orders	151	6			6.00	
1809	9.16					
1870	3.60					
5610	1.25					
5801	1.15					
Material shipped						
Reports to Customs during						
Feb 1916						
79						
Shipping Expense	6.75	1/1		8.25		
70-3						
Mfg Orders	151	1/6			8.25	
1870	2.03					
5801	6.22					
Returns applied						
with Discount during Feb						
1916						
79						
Rooms for Bad Debts	5.85	1		3.56		
Mfg Orders	151	6			3.56	
4% Co.						
Furnished bills Sold Wholesale	31.1	1/6			3.56	
1 Bbl cell.						
bad debts						
reported quarterly to						
Customs during						
Feb 1916						

79

Mfg Orders	151	1/6	1.77.75			
1809	7.90					
1870	165.70					
5801	6.01					
Cost of Parts Sold	6.01	1			1.77.75	
Parts returned etc.						
Sales during Feb 1916						
79						
Repairs - Replacement of Defective Products	5.34	1	1.0.77			
Furnished bills Sold Wholesale	31.1	1/6			4.81	
1 Bbl cell.						
Mfg Orders	151	6			1.35.96	
1809	26					
1870	14.55					
5801	115.81					
Material shipped						
to replace defective						
material during Feb 1916						
79						
Cost of Sales Mfg McRitchie	6.31	1	1.50.86			
8 Bbl cell.	33.53					
5 Bbl "	19.21					
70 Bbl "	93.41					
1 Sib "	34.90					
6 Ms "	6.31					
84 Bbl "	549.10					
Parts	506.77					
Furnished bills Sold Wholesale	31.1	1/6			9.6.3.72	
8 Bbl cells	14.51					
5 Bbl "	11.13					
70 Bbl "	93.15					
1 Sib "	331.37					
6 Ms "	5.81					
84 Bbl "	519.91					
Mfg Orders	151	1/6			5.87.14	
1809	76.06					
1870	133.13					
2409	17.71					
5801	15.74					
Cost of Sales for						
McRitchie during						
Feb 1916						

79							
Battery Repairs	616	1/61		36	71		
6-7							
Repairs & Replacement of Depreciation Products	539	1	1,327	57			
Auditors allowance	516	1		15	18		
Renewals, Repairs	636	1/6		9	99		
79							
79							
Administration & Renewal Repairs	617	1/6		9	10		
6-7							
Cost of Renewals Commercial	592	1		16,5	75		
65 cells							
Battery Repairs of Mill	636	1/6		5	58		
6-7							
Arrears Repairs	670	1/6		1	03		
79							
Administration Repairs	615	1/6		17	16		
6-35							
Jobbing Orders	190	1/6		5,9	8,13		
5-13							
Jobbing Orders	191	1/6				15,985	31
5-16							
Miscellaneous							
Cost by Repairs Replacement							
1st Feb 1916 - See letter on file							
79							
Repairs & Replacement of Depreciation Products	539	1		4,5	50		
Jobbing							
Factory Repairs	193	1/6				4,5	50
15-5							
To transfer to							
Repairs & Replacement							
of Depreciation Products A/c							
with all charges made							
for 1-5 A/c during Jan							
1st Feb 1916 & December 1916							

79							
Formation Cells Fillers 2nd class	317	1/6		1,7	15		
1 Cell							
Misc Battery Rental	569	1		1,1	57		
Formation Cells Fillers 1st class	365	1/6				2,4	71
1 Cell							
Jobbing Orders	191	1/6				2,1	1
5-16							
To charge Misc							
Battery Rental A/c with							
depreciation of 1 Cell							
and repairs made in Jan							
Per R.O. 1916 R							
79							
Repairs & Replacement of Depreciation Products	539	1		439	39		
Jobbing Orders	191	1/6				439	39
5-16							
Repairs made							
on depreciation cells and							
paint during Jan 1916							
79							
Formation Cells Fillers 2nd class	317	1/6		4,8			
1 Cell							
Cost of Renewals Commercial	592	1					3 39
65 cells							
Jobbing Orders	191	1/6				1,5	1
5-16							
Recorded Cost of							
Renewals Commercial with							
sales of 1 Cell cell increase							
from 7/6 cell. Line cost							
of repairs made on Arrears							
Per R.O. 1917 R							
79							
Admin & Renewal Repairs	617	1/6		217	98		
6-7							
Formation Cell Fillers 2nd class	317	1/6		217	98		
60 cells							
Formation Cells Fillers 1st class	365	1/6				43,7	96
60 cells							
To charge							
Admin & Renewal Repairs							
6-7 with depreciation							
from 1st to 2nd class							

Continued on p. 364

(Returned from p. 360)
as per vouchers authorized
by Mr H. A. Thompson
on RR 13561R

29

Selling Expenses	611	61	5 50			
609						
Jobbing Orders	111	16			5 50	
1916						
To charge the 609 mill repairs made on 348 cell returned by Connecticut Brownings on 13345R						
29						
Factory Expense	627	61	3 39			
1911						
Recovered Expenses	611	61	10 00			
5131						
Pumpman	111	1			13 39	
To charge above as in February mill 348 Pumping of 7/9/11. The material used in 3d numbers in March 1911						
29						
Profit & Loss	599	1	4 504 37			
Mahan Bros. Orders	190	16			4 504 37	
Orders etc.						
To correct overcharge applied on the coming manufacture of 708 Orders etc.						

29

Other Interest	515	1	175 00			
Accrued Expense	43	1			175 00	
To distribute the P.W.R. income of Feb. in month of Feb. 1916 as transferred to R.R.R. for offset to Pumping to credit of accrued Expenses						
29						
Mfg Orders						
29						
Jobbing Orders	190	16	51 71			
5018						
Mfg Orders	154	6			51 71	
5801 13 300						
1890 801						
Material used on overhauling stations at 7th Avenue Station during Feb. 1911						
29						
Deferred - Stable Stock	715	61	66 74			
Bell Reclaiming Burners	115	1			66 74	
To credit the Reclaiming Burners with 295# Zn. dross Removed from old stable. The material billed to Edison Illum. Co. and Burners 16-1-1916						
29						
Deferred - Stable Stock	715	61	18 811			
Mfg Orders	154	6			18 811	
5811						
To transfer credit of the 5811 of 1165# Zn. Hydrate recovered from old stable as shown on per forms. 11-1-1916 to 16-2-1916						

								367	18	5	543	13			
Furnished bells Fillers 1st class								23rd	1					70	617 31
Furnished bells assembles															
Mfg order								11	16					3	819 75
5101															
Factory Expense								437	16					19	1,076 94
15-3															
A.A. Jobs cell.															
assembled during Feb 1916															
1570	Ac	9010 20	567 70	9577 90	9,644 60										
600	Ac	3,615 60	1530 00	5145 60	5,664 60										
300	Ac	2,608 80	850 50	3459 30	3,567 10										
30 2d	Ac	23,976 88	1061 38	25038 26	25,730 36										
1395	Ac	18,030 60	605 37	18635 97	18,930 30										
1151	Ac	17,776 16	523 90	18300 06	18,980 90										
610	Ac	5,775 80	235 70	6011 50	5,796 10										
40	Ac	520 17	20 50	540 67	520 17										
1000	Ac	6,795 13	300 60	8595 73	7,180 67										
300	Ac	5,040 00	140 00	719 00	5,060 65										
900	Ac	1901 56	430 00	1300 00	1,999 61										
500	Ac	1,801 23	70 00	1579 00	1,883 70										
900	Ac	3,009 99	116 00	2,125	3,167 05										
300	Ac	1,366 63	500 00	1600	1,439 63										
300	Ac	1,419 50	600 00	1600	1,491 90										
30	Ac	149 91	530	115	150 13										
300	Ac	3,017 20	1000 00	2,101	3,186 30										
		90,619 21	3,399 18	10,284	93,543 13										
27															
Furnished bells Fillers Mfg.								300	16	3,845 75					
305 Mfg Tot															
Furnished bells Fillers Mfg/ps								300	16					279 44	
305 Mfg															
Jobbing Order								191	6					47 81	
4306															
Transfer of 305 Mfg															
cell to Mfg RC cell															
29															

29															
Furnished bells Fillers Mfg/ps								300	16	3	597	45			
4307 Mfg cell															
Furnished bells assembles Mfg/ps								157	16					8546 70	
4307 Mfg cell															
Mfg order								157	16					4307	
5101															
Factory Expense								437	16					3	5,116
15-3															
Mfg/ps cell Fillers															
during Feb 1916															
29															
Cost of Mfg 70 cell Sales								57	1		11	72			
Mfg															
Furnished bells Fillers Mfg/ps								300	16					11	72
Mfg cell															
To correct posting															
of Mfg 70 cell Sales															
during Jan 1916. Per															
entry rel of 2nd Adm															
journal															
29															
Factory Expense															
15-3															
Factory Repairs															
29-3															
Additional steam															
Cost for month of Feb.															
29															
Factory Expense								1	6		1,771	36			
29-3															
Factory Expense								1	16					1,771	36
15-3															
To correct entry															
made on Jan 15. 7/16/16															
cost of steam for month of															
Feb 1916															

79								
Factory Expense	189			105	79			
4-5	268	K						
11-3	11.96	K						
3-5	6.99	K						
Accrued Expense	189	✓				105	79	
To debit the								
E.P.M. the amount of Payroll								
2/1/1916 in month of Feb 1916								
79								
Finished Cells Fitted Helmet	261	✓		33	137			
1 S.B.C.W.								
Work in Progress	191	✓				33	137	
S.B.C.W. etc								
To charge finished								
Cells Fitted Helmet S.B.C.W.								
the work value of 1 S.B.C.W.								
made up from labor								
material & overhead expense								
Pro rated to work								
30 S.B.C.W.								
79								
Other Patterns				21	51	03		
Accrued Expense							21	51 03
To debit the								
P.&L. Acct. Payroll								
Month 30-1916 in month								
of Feb 1916								
79								
Consignment Sales	292	✓		11	20			
Accounts Receivable Consignment	77	✓				11	20	
K.&R.Co. Sales etc								
To adjust								
above etc to agree with								
inventory of 2/1/16								

79								
Finished Cells Assembled M.Cap	251	✓		517	99			
M.C.W.								
Work in Progress	191	✓				517	99	
Additional cost								
of M.C.W. assembled								
during Feb 1916								
79								
Finished Cells Filled M.Cap	300	✓		517	99			
M.C.W.								
Finished Cells Assembled M.Cap	251	✓				517	99	
M.C.W.								
To charge out								
M.C.W. manufactured								
Cell M.C. Nov 30-1916								
79								
Cost of Munro Lamp Cells	585	✓		305	01			
Cost of M.C.W. Cells	581	✓		131				
Finished Cells Filled M.Cap	300	✓				306	32	
M.C.W.								
To correct prior								
of M.C.W. for month of								
Feb 1916								

301

Finished bells Defected

79

Finished bells Assembled — 231 ✓ — 2224 14

Mfg Order — 157 ✓ — 598 ✓

5501

Factory Expense — 139 ✓ — 717

15-3

Finished bells Defected Defected — 265 ✓ — 2350 99

Factory Expense

in Finished bells

assembled for cells

Transferred to Defected

in error

Ad	15	103 30	4	10	103 30
Ad	15	50	79	37	37
Ad	15	79	30	79	50
Ad	15	117	45	13	117
Ad	15	117	5	14	12
Ad	15	150	70	19	16
Ad	15	113	35	09	11
Ad	15	113	15	15	11
Ad	15	79	70	11	20
Ad	15	113	45	13	11

79

Finished Cell Assembled Wtsp. — 254 ✓ — 1537

1 Wt-cell — 34

1 Wro — 24

Wtsp order — 157 ✓ — 66 ✓

5501

Factory Expense — 139 ✓ — 07

15-3

Finished bells Defected Wtsp — 301 ✓ — 1.95

1 Wt-cell — 39

1 Wro — 24

Wtsp cell

transferred this error

79

Finished bells Defected Wtsp — 300 ✓ — 700 18

173 Wro RC

Finished bell Defected Wtsp — 311 ✓ — 175 51

173 Wro

Defective Order — 181 ✓ — 75 79

4 x 60

To charge Wro

RC cell 4/4 with RC

cells on hand 4/4

79

Factory Expense — 139 ✓ — 199 30

5-7

Shipping Expense — 171 ✓ — 199 31

4 x 4

Operation of Trucks — 130 ✓ — 39 61

To distribute

proportionately our

share for cost of

Operation of Trucks

for Feb-1916

79

Sale of Miscellaneous — 151 ✓ — 74

Overpaid — 43 ✓ — 74

To correct

distribution of Invoice

16-1-1916

79

Factory Expense — 139 ✓ — 67 50

79-3

Overpaid etc — 43 ✓ — 67 50

To reverse Overpaid

entry made on 16-1-1916

79

Factory Expense — x ✓ — 67 50 ✓

15-3

Factory Expense — x ✓ — 67 50

79-3

Additional Cost

of Steam - Feb 1916

29

Purchases — Material Supplies — 2 close Purchases — Current charged out — No. 15-14-369 — 48 ✓ — 7516

Purchases — 194 ✓ — 7516

29

Shipping Expense 48-1 — 673 ✓ — 1156.61

Purchases — 673 ✓ — 1156.61

Increase distribution of bucket wrench 15-2-48

29

Purchases — 48 ✓ — 29.76

Selling Expense 48-1 — 616 ✓ — 6.85

Service Expense — 670 ✓ — 22.91

70-1 — 6.85 ✓
70-14 — 5.00 ✓
70-1 — 15.06 ✓

29

Cost of Commercial Cells Sold — 150 ✓ — 1935

Ion Cells Filled 3.6 — 355 ✓
Mercury Oxides — 1320 ✓
1675

43 Cells Shipped during Feb. 1916 Cost of Sales

29

Shipping Expense Accommodation — 370 ✓ — 1000.41

48-1 — 177.48 ✓
48-14 — 847.59 ✓
48-48 — 11.67 ✓
48-385 — 1000.41

Shipping Expense — 673 ✓ — 1000.41

48-1

2 charges

Shipping Expense Accommodation with freight equivalent of 1 Cell exports accounted at 24 Cents. Phila. Defined branch.

29

Deferred Charges Account of 48 Cell — 50 ✓ — 7113.60

Reserve for Deferred Charges Account of 56 Cell — 510 ✓ — 7113.60

2 charges Deferred charges 4% of 48 cell 7% with 10% reservation credited by Government on 48 Cell sales

29

Sales of Commercial Cells 48 Cells — 50 ✓ — 8180.06

Purchases — 43 ✓ — 8180.06

Discounts charges billed by Government on 48 Cells sold

29

Reclaiming Devices Current Advances 3rd class Cells — 1115 ✓ — 1975.75

Cost of Renewals Commercial — 593 ✓ — 1975.75

Inventory note 3rd class Cells on hand July 29 - 1916

29

Cost of Renewals Commercial — 593 ✓ — 231.00

Third Class Cells Purchased — 370 ✓ — 231.00

Third class cells purchased and credited in close inventory

79				
Mar R&c	581	✓	35 54	
Rate of Prog.	940			35 54
Sundries				
Rate of Prog. 4%				
with amount furnished				
16 1 16 credited to				
Mar R&c in error				
79				
Cost of Commercial Bell Bells	556	✓	436 94	
" Railroad " "	571	✓	72 61	
" Home Lighting "	580	✓	36 65	
" Renewals Commercial	593	✓	105 56	
" " Railroad	604	✓	33	
" Rate by McKee	626	✓	5 [illegible]	
Bell Ringing & Fire call Chief	641	✓		45 15
Building Assembling Expense	658	✓		30 [illegible]

79				
Other Interest	761		55 61	✓
Realty Expense Manufg Dept	836		14 12	✓
" " Blue Ridge Dept	837		16 50	✓
Cash Discount	638		1 [illegible]	✓
Rate of Stock Installation	737		50 10	✓
" Commercial Bell	658	3 [illegible]	8 15	✓
" Railroad "	661	1 30	3 [illegible]	✓
" H L "	671	1 19	6 [illegible]	✓
" M "	680		23 [illegible]	✓
" Mines Lamp "	689	1 15	16 [illegible]	✓
" M 20 Bell	691	2	36 [illegible]	✓
" Commercial Renewals	696	4 3	30 [illegible]	✓
" Renewals Railroad	701		6 [illegible]	✓
" Park	710	1 9	20 [illegible]	✓
" Home Lighting Equipment	717	2	9 [illegible]	✓
" Mines Lamp decorative	719		9 [illegible]	✓
" Renewalling Motors	719		9 [illegible]	✓
" Rent	739	3	20 [illegible]	✓
" Rate McKee	796	1 5	6 [illegible]	✓
Profit & Loss	799	58 8 [illegible]	68 [illegible]	
		1 [illegible]	32 [illegible]	
Administration Expense Expense	815			✓ 6 [illegible]
Interest on Funded Debt	817			✓ 1 [illegible]
Mortgage Interest	821			✓ [illegible]
Mar Sold	825			✓ [illegible]
Donations	835			✓ [illegible]
Undivided Allowance	836			✓ 1 [illegible]
Dept of Investigation & Rate	837			✓ [illegible]
Cost of Commercial Bell Bells	551	K		✓ 11 [illegible]
" RR "	571	K		✓ 50 [illegible]
" H L "	580	K		✓ 11 [illegible]
" Mines Lamp "	589	K		✓ 3 [illegible]
" M "	556	K		✓ [illegible]
" M 20 "	590	K		✓ 1 [illegible]
" Renewals Commercial	593	K		✓ 14 [illegible]
" " RR	604	K		✓ [illegible]
" " H L	606	K		✓ [illegible]
" Park Bells	608	K		✓ 14 [illegible]
" H L Lamp "	608	K		✓ [illegible]
" M K bell "	610	K		✓ [illegible]
" Renewalling Motors	614	K		✓ [illegible]
Selling Expense	616			✓ 3 [illegible]
Advertising Expense	618			✓ 11 [illegible]
(continued on p 376)				

| | | |

	29											
Depreciation	1908											
	29											
Profit & Loss			599		39	455	50					
Reserve for Depreciation of Patent												
Patent			500						39	455	50	
To charge												
P. & L. for month's depreciation of Patent after month of Dec. 1910. Jan. to Feb. 1911 at rate of 7 per 1000 per month.												
December 1910		1315.66										
January 1911		1315.66										
February 1911		1315.66										
		3947.98										
	29											
Operation to Battery Rental Account			500			111	39					
Operations to Battery Rental Account			700							111	39	
To charge operation to Battery Rental Account with depreciation of batteries in Dec. 1910 at rate of 1% per month												
A101	7.90	A111	7.90									
A102	7.90	A113	7.90									
A103	7.90	A114	7.90									
A104	7.90	A115	7.90									
A105	7.90	A116	7.90									
A107	7.90	A117	7.90									
A108	7.90	A118	.39									
A109	7.90		111.39									
	29											
Reserve for Bad Debts			500		48	771	71					
Accounts Receivable			8						48	771	71	
Random Co.	28 946.79											
Federal Office	29 817.54											
To close out Random Co. & Federal Office Accts to Reserve for Bad Debts. As Mr. Mudd. Mann authorizing this entry												

	29											
Profit & Loss			599			599	18					
Jobbing Order			191	6						599	18	
4786												
Loss in operation of Orange Repair Dept. from Dec. 1910 to Feb. 1911												
	29											
Profit & Loss			599			351	79					
Jobbing Order			191	6						351	79	
4330												
Loss incurred in operation of Storage Repair Shop from Dec. 1910 to Feb. 1911												
	29											
Profit & Loss			599			935	70					
Jobbing Order			191	6						935	70	
5715												
Loss incurred in operation of Refiners Station during year from Dec. 1910 to Feb. 1911												
	29											
Jobbing Order			X	6		29	16					
10 log	8.75											
15%	1.75											
Jobbing Order			X	6						29	16	
6384												
To Transp. credit												
balance in 1906 to 10 log. Nos.												
to credit of No. 6384												
	29											
Jobbing Order			191	6		1677	73					
6386												
M. L. & R. Co.			500	6						1677	73	
Net profit made on Parking Order made up of No. 6386 for L. & R. Co. from Dec. 30 - 1910 to Feb. 28 - 1911												

February - 1911

79					
Unexpired Factory Expense Inventory			489.11 37		
Reserve for Factory Expense				489.11 37	
Profit & Loss				576.11 31	
To adjust Reserve for Factory Expense to agree with Inventory 7/31/11					
79					
Misc. Dept. Expense	511	13	91 7 91		
Profit & Loss	599			13	91 7 91
Profit and Loss					
of Misc. Dept. Exp. during a four-week period Mo. 30 Apr. to 5 Aug. 1911					
79					
Inventory	751	789	570 33		
Work in Progress	1701	✓		317	899 73
Mfg. Orders	151	✓		298	3 11
Jobbing Orders	111	✓		70	560 51
Material Supplies	191	✓		100	945 01
Stationery Store	701	✓			61 83
Horse Lighting Equipment	701	✓		110	30 11
Misc. Equipment	708	✓			65 80
Defective Products Recd.	715	✓		1	73 56
Electricity from Gen. Dept.	316	✓			170 00
Cash on Hand	751	✓		775	751 69
Shipping Accommodation	2nd Floor	✓		1	00 70
Bonds in Drawer	719	✓		130	778
Unexpired Factory Expense	751			489	11 37
				9 19	5 7 6 33
79					
Mark up	511	8	1 50 9 08		
Jobbing Orders	191			1 50 9 08	
To adjust Mk Up 6/30 - 7/31/11					
79					
Profit & Loss					
Void Jobbing Orders					
79					
Profit & Loss	599		1 50 9 08		
Mark Up	511			1 50 9 08	
To correct 1st entry on this page					

79					
Jobbing Orders	191		1 50 9 08		
Inventory	753			1 50 9 08	
To transfer credit in Jobbing Orders to Inventory 7/31					
79					
Profit & Loss	599		10 5 89		
Jobbing Orders	191			10 5 89	
Loss on Jobbing Repair Orders to 7/31/11					
79					
Jobbing Orders	191		10 5 89		
Inventory	753			10 5 89	
To transfer credit balance in Jobbing Orders to Inventory 7/31					
79					
Reserve for Factory Expense	781		30 00		
Unexpired Factory Expense	751				30 00
Inventory					
To close out Reserve for Factory Expense 7/31/11					
79					
Unexpired Factory Expense Inventory	751		30 00		
Inventory	753			30 00	
To close out Unexpired					

February - 1916

29					
Eastern Chemical Works Profit & Investment	154	1,572.77			
Eastern Chemical Works					
Investment Account	153			1,572.77	
To charge Profit					
Investment for month					
ending 28th February					
1916 for					
equipment.					
29					
Eastern Chemical Works Investment Account	153	9,008.83			
Profit & Loss	159			9,008.83	
Profit made by					
Eastern Chemical Works					
year ended 31/12/16					
29					
Battery Rental Investment Acc	156	3,494.41			
Reserve for Depreciation of					
of Battery Rental Investment	157			3,494.41	
To charge					
for month Battery Rental					
Investment Acc depreciation					
charged to operation Acc for					
Feb 29-1916					

March 1916

31					
Mexican Properties	150	2,117	679,873		
Mfg Works	113	6,9	3,300 16		
Jetting Works	191	18	0,777 50		
Material Supplies	192	100	9,015 00		
Stationery Stores	700		6,118 35		
Focus Lighting Equipment	700	4	0,801 16		
Mine Lamp accessories	705		6,605 01		
Defective & Obsolete Stock	717	1	733 60		
Bell Casting & Foundries Bell Defs	355		150 00		
Shipping accommodation	300	1	007 41		
Goods in Transit	705	1	307 75		
Merchandise Factory Supplies Inventory	30	42	948,847		
Finished bell Filled Stocks	314	193	328,361		
Finished bell Filled Stocks	315	70	616,331		
Finished bell Filled Mfg Co	301	1	719 70		
Finished bell Assembled	320	5	515 35		
Finished bell Assembled Dep	325	7	1,707 41		
			1,857		
Inventory Account	703			57,886,945 31	
31					
Plant & Equipment (Reserve)	60	98	5,119 55		
Plant & Equipment in Progress	61		109,009 09		
Patterns & Drawings	70	25	000 00		
Fixed Appropriation	71	2	581 35		
Plant & Equipment Outside	71	16	308 70		
Salesman & Proprietors Equipment	80	1	099 13		
Lathe Equipment	81	3	220 15		
Investment in Fixtures	81	14	704 15		
Investment in Fixtures Outside	81	1	400 80		
Motor accessories	88		872 60		
Plant & Equipment Inventory	707			1,151,241 98	

31							
Accounts Receivable	8		2370 30				
Bills Receivable Notes Received Discounted	183		653 73				
Accrued Expense	19		748 87				
Home & Factory	100		4830 16				
Depreciation Charges Off Cells	46		8180 06				
Surplus	13		4277 70				
Accounts Receivable	8				409 34		
Bills Receivable Notes Receivable Disc'd	18				3391		
Surplus	13				4277 19		
31							
Interest on Funded Debt	164		2500 00				
Interest on Funded Debt accrued not yet due	105				2500 00		
To charge Interest on Funded Debt to with interest accruing and outstanding Bonds of the Company for month of March 1916							
31							
Insurance	54		450 00				
Insurance Unexpired	105				450 00		
To charge Insurance to with the portion expiring during March 1916							
31							
Employees Liability Insurance accruing	194		200 00				
Employees Liability Insurance	130				200 00		
To charge Employees Liability Insurance accrued to with accumulating March 1916							
31							
Profit & Loss	159		1000 00				
Reserve for Bad Debts	108				1000 00		
To charge Bad Debts $1000.00 to the account of Industrial Losses during March 1916							

31							
Sales	161		639 15				
Sales Accounts	396				639 15		
To charge Sales a/c with the portion charged during March 1916							
31							
Cost of Invoiced Consignment	332	36	125 35				
Finished Cells Filled Helios	149				73	46 15	
Finished Cells Filled 2nd class	317					1 26 18	
Finished Cells Filled Mitchell	301					46 077	
Finished Cells Assembled Mitchell	302					1 87	
Finished Cells Assembled	303					39 41	
Mfg Orders	153	60				3 753 97	
1909 153.49							
1890 46.50							
2001 67.93							
Material Supplies	194					45 00	
Cell Heating & Fire Cell Dept	316					3 18	
Home Lighting Equipment	200					150 07	
Motive Power	192					99 41	
Sales of cells to Sales of cells a/c portion entered on Invoiced Consignment - 3/1/1							
Cost of Philadelphia Consignment	354		152 00				
Finished Cells Filled Mitchell	301					18 00	
Finished Cells Filled Helios	317					33 27	
Mfg Orders	153					71 1 41	
1899 1.66.41							
1809 1.00							
2005 85.10							
Cell Heating & Fire Cell Dept	316					3 33	
Material Supplies	194					1 50	
Cost of cells & parts entered on Sales Invoice Station on 3/1/1							

	1														
	Cost of New York Consignment	337				4	503	69							
	Finished Cells Filled 1 Tubes	269									1	881	38		
	Finished Cells Filled 2 Tubes	319									1	693	74		
	Finished Cells Filled 3 Tubes	301										10	67		
	Mfg Expense	153									1	153	99		
	1907	385 01													
	1910	10 5 7 6													
	5501	191 33													
	Cell Inventory 1 Finished Cells	321										7	70		
	33-3														
	Material Supplies	154									3	75	00		
	Sales of Cells														
	Cost on hand at														
	Ref Power Station 3/1/16														
	1														
Cost of Chicago	Consignment	304		16	14	7	43								
	Finished Cells Filled 1 Tubes	269									9	81	38		
	Finished Cells Filled 2 Tubes	319									1	25	75		
	Finished Cells Filled 3 Tubes	301										16	75		
	Mfg Expense	153									3	63	14		
	1907	266 59													
	1910	159 99													
	5501	365 77													
	Material Supplies	154									16	7	50		
	Home Laboratory Equipment	155									11	61	50		
	Cell Inventory 1 Finished Cells Depts	321									1	7	70		
	33-3														
	Sales of Cells														
	Cost on hand at Chicago														
	Power Station 3/1/16														

	31														
	Auditors Allowances	516					6	193							
	Jobbing Orders	191												6	69
	4 to														
	To charge Auditors														
	Allowances with														
	differences between amount														
	received for and cost														
	of repairs made on cells														
	returned on R.R. 13146 R														
	13145 R														
	31														
	Billing Expense	616				27	49								
	No. 7														
	Jobbing Orders	191												5	44
	4 to														
	Finished Cells Filled 2 Tubes	319												2	90
	4 to 4 cell														
	To charge Billing														
	Expense Inventory with														
	difference between cost														
	of repairs & amount														
	received. Repairs														
	made on R.R. 13161 R														
	31														
	Finished Cells Filled 3 Tubes	319					9	61							
	4 to 4 cell														
	Cost of Renewals Commercial	593					65	31							
	4 to 4 cell														
	Jobbing Orders	191												27	93
	4 to														
	To credit Material														
	with 3 Tubes sales of														
	4 to 4 cell and cost of														
	repairs necessary to														
	return these 4 cells														
	on R.R. 13145 R														

31								
Repairs & Replacement of Defective Product	589	⅔		3,7.79				
Jobbing Orders	191	⅓					3,160	
4.0.6								
Branches Cell Fields & Telephones	317	⅔					1,119	
1B. Cell								
Cost of repairs made on the B. Cells returned on RR 13737R								
31								
Repairs & Repairs of Defective Product	589	⅔		7,96				
Jobbing Orders	191	⅓					7,96	
4.0.6								
Cost of repairs made on Lead Cells on R.O. 13781R								
31								
Other Balances	550			21,51.03				
Homer A Robinson	400						21,51.03	
To charge off								
Received Jobs 4/10/16								
Returned c/o with returned on Hon A Robinson to 1st month of March 1916								
31								
Depreciation of Plant & Equipment	550			76,67.10				
Reserve for Depreciation of Plant & Equipment	513						76,67.10	
To charge Depy P/L to the with depreciation of 1% of value of P/E for month of March 1916								
31								
Depreciation of Plant & Equipment	550			25.81				
Reserve for Depreciation of Plant & Equipment	513						25.81	
Sundrys								
Deprc of P/E with 1% value of Fixed Apparatus								

31								
Bonus Expense	670	⅔		7.53				
70-1								
Jobbing Orders	191	⅓					6.57	
5.5.48	1149							
4.3.21	5.95							
Cost of Renewals Commercial	590			4.93				
2nd Cell								
Cost of Renewals Railways	607			2.47				
4.8.4 Cell								
Selling Expense of Mr R Hutchison	676	⅔		5.81				
60-7								
Operation of Works	630			15.73				
35-1								
Admin & General Expense	615	⅔		12.31				
60-14								
Repairs & Replacement of Defective Product	589			481.71				
Billing Expense	616	⅔		35.53				
60-7								
Received Expense	676	⅔		2.74				
70-7								
Advertising Expense	611	⅔		2.48				
50-21								
Jobbing Orders	191	⅓					57.63	
4.0.6	567.37							
4.3.21	5.81							
Mar. Repairs made on cells & posts during Month 1916 Hospital made up from Customers Repair Orders as detail on file								
31								
Bonus Expense	670	⅔		11.71				
70-1								
Selling Expense	616	⅔		3.73				
60-6								
Reserve for Depreciation of Plant & Equipment	513						14.94	
Depreciation of Telephone & Exchange Equipment – March 1916								

31							
Jobbing Order	191	G.	81	60			
#448	79.50						
#331	53.50						
Underwood Allowance	580	.	73	60			
Power Expense	670	G.	1	67			
70-L							
Rent Expense	63	.	17	00			
Selling Expense	616	G.	1	48			
do-3							
Dept of Plant Equipment	550	.	77	60			
Reserve for Depreciation							
of Plant Equipment	513	.			1	1,411	30
Depreciation of							
P&E patents, &c.							
March 1916							
31							
Advertising Expense	618	G.	6	67			
50-39							
Reserve for Depreciation						6	67
of Plant Equipment	513	.					
Depreciation							
of Exhibit Equipment							
March 1916							
31							
Selling Expense	616	G.	19	07			
do-A	2.94						
do-1A	8.03						
do-2A	.71						
do-3A	7.59						
Reserve for Depreciation of							
Plant Equipment	513	.			1	19	07
Depreciation							
of Office Furniture &							
Fixtures patents - March							
1916							

31							
Selling Expense	616	G.	50	03			
do-1							
Power Expense	670	G.	2	00			
70-L							
Advertising Expense	618	G.	13	93			
50-A							
Administration & General Expense	650	G.	70	82			
60-L	670						
60-M	351						
Depreciation of Plant Equipment	550	.	15	00			
Reserve for Depreciation of							
Plant Equipment	513	.			1	154	81
Depreciation							
of Furniture & Fixtures							
&c - March 1916							
31							
Cost of Rewinding Motor	617	.	5	75			
Reserve for Depreciation							
of Plant Equipment	513	.			1	5	75
Depreciation							
of Motor Accommodation							
&c - 4/1/16							
31							
Jobbing Order	191	G.	81	81			
#460							
Factory Expense	437	G.			1	81	81
15-3							
Current expenses							
by Repair Dept during							
March 1916							
31							
Jobbing Order	191	G.	13	75			
#460							
Rediscounting Discount					1	13	75
Current Advances	155	.					
Value of							
Rec'd 4/10/16 100 of Books Cam							
Jobbing Order delivered to Repair							
Dept - by Rediscounting							
Discount							

31								
Mate Rebate Accounts	132	•		63	39			
Factory Expenses	136	E.		190	18			
14-8	34							
17-8	33	38						
29-2	171	60						
15-3	35	13						
Accrued Expenses	47	•					245	38
To debit that A/c with moneys of April 19-1916 in March 1916								
31								
Selling Expenses of M. R. Hutchinson 6-7	636	E.		137	50			
Shipping Expenses 4-5-6 Manni, M. R. H. + Ocean Freight on 30 crd cells	644	E.					137	50
31								
Accounts Receivable	8				10			
Jobbing Orders 4-5-6	141							10
To correct addition of Ship Expenses with moneys # 10 and ending with moneys # 75 in May 1916 - Ledger of Sales								
31								
Profits	53	•		41	00			
Sales of Renewed Connected Cell 4-5 cells	49	•					41	00
To correct calculation of profits 16-3-1916 in March 1916 - Ledger of Sales								

31								
Actual + General Expenses 6-7 / 6-14	154	E.		103	90			
75 88 / 28 02								
Cost of General Consignment	33	•					103	90
To reduce to a minimum value to 6 Pk. 10 Pk cells lost on consignment by Mr Hutchinson and 6 Pk cells lost on consignment by M. H. & Mills								
31								
Factory Expenses 29-3	137	E.		77	50			
Goods in Transit To reverse entry made on 30-3 7/9/16	149	•					77	50
31								
Factory Expenses 29-3	137	E.		133	60			
Goods in Transit To reverse entry made on 30-3 - 7/9/16	149	•					133	60
31								
Factory Expenses 29-3	137	E.		177	36			
Goods in Transit To reverse entry made on 30-3 - 7/9/16	149	•					177	36
31								
Factory Expenses 29-3	137	E.		677	16			
Goods in Transit To reverse entry made on 30-3 - 7/9/16	149	•					677	16
31								
Factory Expenses 29-3	137	E.		257	33			
Goods in Transit To reverse entry made on 30-3 - 7/9/16	149	•					257	33

31						
Factory Expense	137	E	3,941.00			
39-3						
Material Supplies	191				3,941.00	
Food on hand						
March 1-1916						
31						
Goods in Transit	149		491.76			
Factory Expense	137	E			491.76	
39-3						
Freight						
Goods in Transit with						
value of Coal in transit						
3/31/16 as per order						
16-3-551						
31						
Goods in Transit	149		1185.41			
Factory Expense	137	E			1185.41	
39-3						
Value of Coal						
in transit – on 3/31/16						
as shown in records						
16-3-596						
31						
Factory Expense	137	E	3,485.97			
5-A 77.00						
16-A 137.49						
15-3 3,275.43						
Mfg Indiv	153	E		7,100.00		
117A						
Factory Expense	137	E			3,485.97	
39-3						
To distribute						
Store Cost – month of						
March 1916						

31						
Material Supplies	191		3,845.35			
Factory Expense	137	E			3,845.35	
39-3						
Food Inventory						
April 1-1916						
751.03 T Flour @ 7.00 T 5,507.23						
96.49 T Sugar @ 16						
Jet @ 19.0			3,845.35			
31						
Work in Progress	177	E	33.06			
037						
Factory Expense	137	E	3,793.00			
15-3						
Accrued Expenses	47				36.06	
To distribute						
in month of March						
Coal of Water formerly						
by pumps belonging to						
E.R.S.R.C. – Per Capital						
Vouchers of R.R.S.R.C.						
31						
Mfg. Jobbing Order	191	E	189.16			
1515						
Bank of New York	337				189.16	
Consignment						
Material returned						
for credit in exchange						
letter March 1916						
31						
Bank of General Consignment	337		1,297.40			
Finished Cells Filled Cheese	249					
17.08 cells					1,283.90	
Work in Progress	177	E			13.50	
Adjustment						
Value of 17.08						
cells undergoing						
shipped at Vector Testing						
Machine Co. on Feb. 1915						
Thoroughly overhaul the cells						
were not counted						
on 3/31/16						

March 1916

31

Finished cells assembled	750	1116	457 61
Work in Progress	150		1116 457 61

and finished cells assembled during March 1916

1366	Ad	2154 32
150	Add H	864 38
710	Ad	1375 54
1846	Ad	1394 79
1050	Add	2195 50
2391	Ad	2439 78
1790	Add	1858 03
630	Ad	785 02
700	Add	2545 50
710	Ad	1154 98
10	Add	15 70
400	Ad	864 79
150	Add	316 50
1000	Ad	2401 50
400	Ad	1188 00
200	Add	1370 10
150	Ad	791 25
300	Ad	2257 11
150	Ad	1713 38
250	Ad	894 64
65	Ad	902 91

31

Finished Cells assembled Wtt&p	750	985	563
Work in Progress	150		985 563

Wtt cells assembled during March 1916

11845 Wtt cells 985 563

31

Finished Cell Filled Helios	749	1088	807 77
Finished Cell Assembled	750	1103	057 83
Mfg Order	153	1	585 77
5801			
Factory Expense	137	1	2219 87
15-3			
Cell Coating & Fin cell Dept	258	1	17 15
33-3			

but Not Finishing Coating cells during March 1916

Finished	Dept	Assembled	Filled	Finishing	Cost	Total Cost
1071	Ad	1881 10	2433	1788	115	6199 60
300	Add H	1375 50	2150	1724	36	5501 90
710	Ad	1375 54	1830	1550	20	4750 84
1150	Ad	2811 50	4480	1050	150	9376 10
1050	Add	2195 54	3885	918	138	8186 58
2377	Ad	2439 78	4026	2373	240	9178 17
1790	Add	1858 03	2811	2373	390	9430 31
470	Ad	1544 98	2415	639	71	5769 38
700	Add	2545 50	4200	3530	40	9815 77
890	Ad	1394 79	4010	1756	138	8360 75
10	Add H	15 70	770	178	07	1031
400	Ad	1264 50	4200	570	36	1315 71
150	Add	316 50	1150	218	11	2300 70
960	Ad	2401 50	4200	2103	57	3264 61
570	Ad	2257 11	1050	2103	57	7960 31
300	Add	1370 10	600	1800	30	1830 40
150	Ad	791 25	2250	584	15	8259 40
150	Ad	1713 38	2250	584	17	1750 05
150	Ad	894 64	1650	360	11	1894 60
65	Add	902 91	780	600	11	9383 70

31

Finished Cell Filled Wtt&p	301	87	577
Finished Cell Assembled Wtt&p	301	8	603 83
Mfg Order	153		10 615
5801			
Factory Expense	137		19 77
15-3			

Wtt cells Filled during March 1916

10 115	Wtt	8 183 33	100 15	19 77	—	87 577

31							
Surplus	53		90 00				
Jettring Mfg Co	199					90 00	
Sales							
To correct							
declaration of Dividends							
16-3 - 16-3. Analysis of							
Sales							
31							
Cost of Insured Consignment	237		8357 00				
Cost of Insured Consignment	173					8357 00	
Value of shipment							
Battery - 9 doz Cells							
on consignment 7/31/16							
as detail of 3/31							
31							
Repairs - Replacement of Defective Product	139		675 71				
Jettring Mfg Co	191					671 49	
Sales							
Insulated Cells Filled Holes	149					3 71	
7 Bill cells							
Cost of repairs							
made on defective cells							
and sent during March							
1916							
31							
Accounts Receivable Consignment	47		11 118 70				
E.A.B. & Co. Chicago	6857 36						
" New York	4277 15						
" Philadelphia	984 19						
Consignment Sales	79					11 118 70	
To adjust							
Branch Office Consignment							
Sales to agreement of figures							
inventory of 7/31/16							

31							
Depreciation on Battery Rentals Investment 3/31	57		17 100				
Reserve for Depreciation of							
Battery Rentals Investment	57					17 100	
Depreciation of							
Battery Rentals Investment							
3/31/16							
0101 7.90 0112 7.90							
104 7.90 0113 7.90							
103 7.90 0114 7.90							
104 7.90 115 7.90							
105 7.90 116 7.90							
107 7.90 119 7.90							
108 7.90 117 7.90							
109 7.90 120 Add							
173 .13 and .13							
31							
Capital Stock - Edison Storage Battery Supplies	60		900 00				
Thomas A. Edison	60		100 00				
Edison Storage Battery Supplies	18					1000 00	
To change							
Capital Stock E.A.B.S.C.							
on the books of E.A.B.S.C.							
Stock and Thomas A. Edison							
on the books of our above							
and called E.A.B. Supplies							
The payment of which							
on I. to applies against							
$1000.00 Cash advanced per							
the E.A.B.S. & E.A.B. Supplies							
Co. to meet cost of							
Trade attorneys etc							
entry							
31	60			5 71			
Thomas A. Edison							
Edison Chemical Works							
Branch Advances	53						53
To correct							
summary of Analysis of							
Sales - Insured Ledgers							
Advances month of							
Feb 1916 - Insured							
16-2-16							

31											
Cost of Park Lots	606			1	3	5	1	5	3	1	
Miscellaneous	153										
Sales								1	3	5	1	5	3
STOT											
Cost of Abstracts sold from drawings during March 1916											
18 658# Sale @ 5½ 1027 94											
1891# Patch @ 5⅝ 101 61											
31											
Reserve for Bad Debts	508				4	6	18				
Accounts Receivable	9								4	6	18
Laundries											
To Sundry											
Cost Laundries											
31											
Profit & Loss	579			34	9	5	3	48			
Reserve for Bad Debts	508								34	9	5	3	48
To set off from reserve in Reserve for Bad Debts a/c to the amount of deficit appearing on F.A.B. Supply Co. books 7/9/16. See the Minutes covering the entry											
31											
Reserve for Bad Debts	508			34	9	5	3	48			
Edison Storage Battery Supply Co	18								34	9	5	3	48
To charge the Bad Debts account with deficit appearing on F.A.B. Supply Co. books 7/9/16. See above entry setting up reserve in Reserve for Bad Debts a/c to the loss of the deficit											

31													
Edison Storage Battery Supply Co	18				3	7	5	9	6				
Reserve for Depreciation of Plant Equipment	513				3	7	5	9	6				
Plant Equipment outside	76									1	7	0	6	5	0
To charge F.A.B. Supply Co with the amount of depreciation at the minutes but appearing in F.A.B. Co. books. See detail on file in Executive Ledger													
31													
Operation of Trucks	630					4	5	0	0				
Factory Expense	419											4	5	0	0
1503													
cost of current used in charging current trucks during March 1916													
31													
Reclaiming Amazon Current Advances	165					1	3	7	4				
Jobbing Orders	137											1	3	7	4
4256													
To reverse entry made on J391 - 7/31/16													
31													
Accounts Receivable	9					2	4	1					
Operation a/c Battery Rental	516											2	4	1	
Aspinwall													
B.R. Ramos													
#8 - 7/31/16													
31													
Edison Homes Works Current Advances	473				1	5	4	7	7				
Edison Homes Works													
Jobbing Overhead	456										1	5	4	7	7
To reverse entry made on J391 - 7/16													
31													
Edison Homes Works Current Advances	473			23	7	1	7	7					
Edison Homes Works													
Jobbing Overhead	456										23	7	1	7	7
To adjust Current Advances a/c and													
(continued on file)													

Continued from page 401

Fixed Investment Acct

7/1/16

31

Edison Chemical Works Current Account — 473 — 77407.74

Profit & Loss — 519 — 77407.74

To correct entry made on 30th June 1916. This is a correction of entry shown in profit & loss and 7/7/16 as detail below

E.C.W. Income account for 1/7/16 from E.C.W.

Cr for	15-11-1031	111.50	
	14-7-1031	.30	
	15-7-1065	154.50	
	15-7-1067	38.90	
	13-8-1068	78.18	
Cr for	14-11-1061	15.90	
		397.18	

Adjustment of E.C.W. Profit as shown in budget for 15-3-1911 account to cover Nov. 1911 income, with Income & Credit being passed by Edison Chemical Works — 1038.80 — 397.18

Less

Correction of Ref 01-1911 Journal entry No. 818.01 — Net Credit to P.L. 77407.74

31

Sales of Railroad Cells — 611 — 17800

Sales of Home Lighting Cells — 671 — 17800

To Bad Cells

To correct entry of Cr. for month 16-3-1911

March 1916

31

Reserve for Depreciation of Plant Equipment — 473 — 5079

Profit & Loss — 473 — 5079

To correct depreciation entry for Jan-Feb-March 1916 - made on equipment at E.C.W.S.C.

31

Edison Chemical Works Current Account — 473 — 1579.60

Edison Chemical Works

Fixed Investment — 416 — 1579.60

To adjust Fixed Investment to 7/1/16

31

Factory Expense — 437 — 15555.

Shipping Expense — 675 — 15555

Operation of Truck — 630 — 10570.00

To distribute proportionately over the above two accounts cost of operating truck during March 1916

31

Profit & Loss — 519 — 370087.16

Surplus — 533 — 370087.16

To credit surplus to with balance appearing in Profit & Loss A/c July 31-1916

31

Thomas A. Edison — 600 — 143451.97

Account Receivable — 6 — 143451.97

Edison Phono Co.

To transfer balance of journey on Id & Phono Cutting Lists - 7/16 to Thomas A. Edison Inc. per I.D. & D. Transfer # 779-K

31						
Factory Expense	427	6	57 77			
N-6						
Selling Expense	616	6	57 77			
60-6						
Adm'r General	427	6	57 77			
60-3						
Advertising Expense	618	6	57 77			
50-N						
Stationery Store	700				230 90	
To adjustment of Stationery Store A/c to agree with inventory 3/31/16						
31						
Cost of Removals Railway North cells	604		871 89			
Cost of Removals Commercial	593				871 89	
76 AAH cells						
To correct entry made 5/8/14 March 1916						
31						
Current Advances - Adams Electrical Works				7891 04		
Profit & Loss						7891 04
adjustment of Inventory under of material at L.E.W.R. - Adams Lots						
31						
Profit & Loss				5718 60		
Adams Electrical Works						5718 60
Current Advances						
L.E.W.R. adjustment in operation of L.E.W.R. during March 1916						
31						
Work in Progress	177	6	5718 60			
Adams Electrical Works adjustment A/c						
Adams Electrical Works						
Current Advances	593				5718 60	

31						
Adams Electrical Works Current Advances	593	6	7891 04			
Work in Progress						
L.E.W.R. adjustment A/c	177				7891 04	
To correction of inventory under of material at L.E.W.R. 3/31/16						
31						
Profit & Loss	599		720 77			
Work in Progress	177	6			720 77	
L.E.W.R. adjust. A/c						
To correct entry made on p. 60 of 3/31/16						
31						
Cost of Commercial Cable Sales	556		837 18			
Cost of Railroad Cable Sales	571		1 36 33			
Cost of Home Lighting Cable Sales	581		37 01			
Cost of Removals Commercial	593		47 00			
Cost of Removals Railroad	604		50 74			
Battery Rental Installations A/c	774		711 4			
Cost of Sales by M.R.H.	624		6 767 57			
Battery Assembling Expense		5			718 70	
Cost Factory & Div. Cell. Dept					3 748 87	
31						
Cost of Sales by M.R.H.	624		375 89			
Work in Progress	177	6			375 89	
Adjustment A/c						
Cost of fuse sold by M.R.H. during March - 1916 per inventory p. 60 - 3/31/16						
31						
Reclaiming Department Current Advances	604		999 37			
Defective & Obsolete Stock	717				192 13	
Factory Expense	427	6			807 24	
N-3.						
To adjustment of Reclaim Dep. Current Advances A/c to 3/31/16						

March 1916

31

Reclaiming Rancheros — Field Investigation — 1411 — 317.51

Reclaiming Rancheros — Current Advances — 1414 — 317.51

Adjustment of Field Investigation to Y/P/L

31

Material & Supplies — Elsie Ahmed Mak — 1414 — 1,029.37

Current Advances — 413 — 1,029.37

To charge Material & Supplies to work order of material received during month and unchecked in April 1916. To be credited in April

J 411 / 4 Profit

31

Work in Progress — 1444 — 8,176.60

E. C. & K. Adj. 414

Robson Ahmed Mak — Current Advances — 413 — 8,176.60

To adjustment of Current Advances E. C. & K. Francis 17-3-38 passed paid E. 4/1/16 and was charged in error included in Current Advances Account of 4/16.

per J 416 / 4 Profit

31

Thomas A. Robson — 400 — 58,810.76

Accounts Receivable — 58,810.76

Mch Contract Bis	8797.40	Adv Pay Rooms	1018
Export Bis	3307.27	Conds & Wand	7307.01
Cordials "	7187.01	Food & Soft Drks	777.7
Grocery Rotters	177.36	Misc Pdrs	151.15
Meters Rotters	97.01	Dist Mach	97.11
Blades Bis	615.50		58,810.76
Cigs Record	100.75		
Bris "	7087.19		
Flavor Rum Mach	205.50		

To transfer balance on above to T. Thomas Robson on final statement 1-10 on Retainer of 7817.

April 1916

30

Work in Progress — 1,791.98

Adjustment to

Work in Progress

24701	7 -	406	1.78	
24601	1 -	.97	.33	
900-2110	79 -	40	.19	
900-2110	35 -	18.89	6.61	
900-209	63 -	.81	.40	
900-206	63 -	1.71	.40	
919	63 -	7.75	3.69	
966	63 -	3.86	4.00	
918	63 -	7.14	4.27	
900-18	63 -	8.40		
900-18	63 -	11.64		
Other		56.11	71.16	

Void

Jobbing Order 4060 — 18

Mfg Order 24108 — 43.67 — 77.17 — 61.97

Cost Accounting Jobbing Cost Dept 33-3 — 20

Reserve for Factory Expense — 1,791.98

To reverse entry made J. Jobd - 4/1/16

30

Work in Progress — 145 | 61 | 375.39

Work in Progress — 145 | 61 | 738.98

Job No.	Div.	Mat'l	Labor
2401	7	406	138
2401	1	93	33
900-715	79	131.54	20.86
900-320	35	101.89	64.7
900-707	63	11	56
900-706	63	1.71	56
987	63	294	364
966	63	386	400
918	63	717	407
900-1rd	63	846	
900-1A	63	11.54	
		189.72	518.86

Mfg Order — 158 | 61 | 6.59

2404 — 13.42
7701 — 22.17
Nov 1916 — 35.59

Jobbing Order — 137 | 61 | .09

4746 — .09

Heating & Fire Alm Dept — 358 | 61 | .70

33.3

Reserve for Factory Expense — 486 | 1 | 70.04

2 weeks entry

made Jdec. 4/16

30

Interest on Funded Debt — 467 | 1 | 2,500.00

Interest on Funded Debt

accrued thru Prof. Acc.

To charge Interest on Funded Debt 4% with interest accruing on outstanding bonds of the company April 1916

30

Insurance — 460 | 1 | 650.00

Insurance Unexpired — 418 | 1 | 650.00

To charge Insurance 4% with that portion expiring during April 1916

30

Employers Liability Insurance accrued — 671 | 1 | 700.00

Employers Liability Insurance — 400 | 1 | 700.00

To charge Employers Liability Insurance 4% with that portion falling due during April 1916

30

Profit & Loss — 578 | 1 | 1,000.00

Reserve for Bad Debts — 578 | 1 | 1,000.00

To charge Profit & Loss with 1% on the total amount outstanding for Debt during April 1916

30

Sales — 468 | 1 | 639.11

Sales accrued — 396 | 1 | 639.11

To charge Sales 4% with that portion chargeable during April 1916

Date	Account	Folio	Dr.	Cr.
30	Accounts Receivable	9	36	
	Sales of Part	10		36
	To correct posting			
	E/ Journal 15-11-705			
	in Ledger of Sales Nov 30			
	1915			
30	Repairs on Replacement of Defective Product	139	54.18	
	Jobbing Orders	137		54.18
	5786			
	Smashed bells, Filled 1st cells	149		590
	1000 cells			
	Replacement defective			
	cells during month of			
	April 1916 as detailed in			
	J. Sales			
30	Edison Storage Battery Supply Co.	18	73.66	
	Reserve for Depreciation of Plant Equipment	613	1709	
	Balance on Depreciation Equipment	80		3555
	To transfer to the			
	Acct of the Edison Storage			
	Battery Supply Co. 1/3rd value			
	of Balance of Depreciation			
	equipment held by them			
	at San Francisco			
30	Accommodation Purchases	37	700.00	
	Actual on Renewal Expenses	45		700.00
	L.J.			
	Jobbing			
	accommodation Purchases			
	with Chemical Co. expenses			
	by L.A.B.C. per L.A.B.S.Supply			
	Co. during March 1st April			
	1916			

Date	Account	Folio	Dr.	Cr.
	Profit & Loss			
30	Cost of Home Lighting Equipment	608	19733	
	Accounts Receivable	9		19733
	Edison Storage Battery Co.			
	72nd St N.Y.C.			
	In charge Cost of			
	Home Lighting Equipment			
	Sold with sales of 1 Bt			
	and 1 Bt Rectifier with			
	Accounts of Rental returned			
	by our N.Y. Branch Store			
	on OT 7806 March 1st 1916			
	This material was returned			
	to Stock dept and credited			
	to Home Lighting Equip			
	the which charges debited			
	and cost price of H.L. Equip			
	Sold = 197.33			
30	Selling Expense of M.R. Hutchinson	636	1070.38	
65-9	Cost of Renewal Consignment	337		1070.38
	Jobbing Selling			
	Expense of M.R.H. selling			
	with cost price of 3311 cells			
	and equipment shipped to			
	Edison Accumulator Ltd			
	113 Bute St London for			
	Rental Accounts on PO.			
	17806 9/1/16. On			
	approval of Mr. H. Smith			
	Prentice. N correspondence			
	on file			
	3311 cells = Sales	996.11		
	Selling	73.77		
	Bonus	250		
		1070.38		

30									
Water Rebate Accrued		137	✓		157 47				
Factory Expense		137	Cd		157 39				
12-5	22 37	✓							
14-5	30	✓							
15-3	34 01	✓							
29-3	100 67	✓							
Accrued Expense		137	✓			✓		2049	86
To debit in month of April 1916 B.P.M.R. accruals of Dec 31 1916. This accrues water consumption during April 1916									
30									
Accounts Receivable	6 B	9	✓		1509				
Coulson Dawson									
Hours & Robinson Ltd		100	✓			✓		1509	
To charge Coulson Dawson with accruals 15-4-309, 6-9, 110). This accrues earned & Hot Rol Ltd. overpaid by Coulson Dawson									
30									
Hours & Robinson		100	✓		7151 03				
Other Debtors		460	✓			✓		7151	03
To accrues 31st entries made in of 394 the year end									
30									
Jobbing Orders		137	Cd		66 09				
do									
Factory Expense		137	Cd			✓		66	09
15-3									
Accrued Commrd by Repairs Dept during April 1916									
1305-7 Kotth & Co.	66 09								

30									
Depreciation of Plant Equipment		450	✓		7916 03				
Reserve for Depreciation of Plant Equipment		513	✓			✓		7916	03
Depreciation of Panels & Fuse Apparatus April 1916									
30									
Jobbing Orders		137	Cd		51 60				
5324	13 80	✓							
5344	37 80	✓							
Underrun Allowance		560	✓		37 60				
Carriage Expense		670	Cd		167				
7-4									
Selling Expense		616	Cd		161				
6-3									
Depreciation of P&E		450	✓		37 60				
Reserve for Depreciation of Plant Equipment		513	✓			✓		131	20
Depreciation of P&E outside April 1916									
30									
Selling Expense		617	Cd		49 75				
6-11									
Carriage Expense		670	Cd		700				
7-11									
Advertising Expense		615	Cd		13 93				
5-11									
Admin & General Expense		550	Cd		71 55				
6-11	677								
6-11	38								
Depreciation of P&E		450	✓		18 66				
Reserve for Depreciation of Plant Equipment		513	✓					157	86
Depreciation of B.I.T. outside April 1916									

30							
Selling Expenses	617	G1		17 07			
do-5	7.94						
do-10	8.03						
do-20	.17						
do-30	2.50						
Reserve for Depreciation of Plant & Equipment	513	1				17 07	
Depreciation of 3rd outside during April 1916							
30							
Cost of Remodeling Motor	617	1		8 20			
Reserve for Depreciation of Plant & Equipment	513	1				8 20	
Depreciation of Motor Accommodation during April 1916							
30							
Accounts Expense	670	G1		11 79			
70-1							
Selling Expense	617	G1		37 20			
do-6							
Reserve for Depreciation of Plant	513	1				17 07	
Depreciation of Salesmen's Equipment April 1916							
30							
Advertising Expense	618	G1		61 67			
70-8							
Reserve for Depreciation of P.O.	513	1				61 67	
Depreciation of Exhibit Equipment April 1916							

30							
Horace Gladden	100	1		84 76			
Other Interest	661	1				84 76	
To charge back interest charge allowed on Sale Purchase of 4 Bogie on transfer of Sale Lease & P.M.R. 4 to Sale. Minutes to be corrected upon receipt of credit from Sale.							
30							
Franklin Cells Filled Water	317	1		43 96			
708 cells							
Jobbing Orders	137	G6		6000			
4 to Purchase							
Jobbing Orders	137	G6				17 11	
4 to							
Cost of Removals Commercial	591	1				85 90	
84 cells							
Removing lead cost of replacing on R.O. 13497R							
30							
Franklin Cells Filled Water	317	1		70 64			
1384 cells							
Jobbing Orders	137	G1		3000			
4 to Purchase							
Jobbing Orders	137	G1				43 96	
4 to							
cost of Removals Commercial	591	1				16 573	
Removing lead cost of replacing on R.O. 13995R							

30								
Finished Cells Filled 2nd class	317	1		11536				
24 Ad cells								
Jotting Order	137	Cd					86	77
4 Do								
Cost of Renewal Commercial	194	1					79	09
26 cells								
Recovery								
Incorrect of repairs								
on R.O. 1455 & 1456R								
30								
Finished Cells Filled 2nd class	317	1		2677				
54 cells								
Jotting Order	137	Cd		200 00				
4 Do Repairs								
Jotting Order	137	Cd					14	77
4 Do								
Cost of Renewal Commercial	194	1					210	18
210 cells								
Recovery for								
cost of repairs R.O.								
1313 & 1316R								
30								
Jotting Order	137	Cd		53 19				
4 Do								
Finished Cells Filled 2nd class	317	1					53	19
16 Ad cells								
To charge 4 Do to the								
with order of 16 Ad cells								
necessary to complete R.O.								
1455R								
30								
Selling Expense of M.R. Hutchinson	136	Cd		679				
15-9								
Jotting Order	137	Cd					6	79
4 Do								
Footings for 15-9								
with difference between								
cost of repairs & amount								
received for repairing								
8 MH cells on R.O. 1355R								

30								
Finished Cells Filled 2nd class	317	1		6 6				
7 Ad cells								
Jotting Order	137	Cd					4	93
4 Do								
Cost of Renewal Commercial	194	1					1	77
2 cells								
Recovery for								
repairs on R.O. 1314R								
30								
Repairs & Replacement of Defective Products	139	4		3 48	30			
Selling Expense	619	Cd		40 07				
30-9								
Jotting Order	137	Cd		6 05				
4 Do								
1 MH	4 Ad							
Anderson Allowance	180	1		51	74			
Bonus Expense	670	Cd			190			
30-9								
Jotting Order	137	Cd					447	94
4 Do								
Cost of the Charge								
R.O. during April 1916								
30								
Repairs & Replacement of Defective Products	139	4		1 9	93			
Jotting Order	137	Cd					3	11
4 Do								
Finished Cells Filled 2nd class	317	1					16	74
18 Ad cells								
Depreciation of								
18 Ad cell repairs on								
51 Ad cells returned								
on R.O. 1314R. These								
cells shipped to replace								
defective lot of cells due								
charge to R.O. of Sept.								
30								
Reclaim Revenue Accounts Adams	187	1		175	00			
Jotting Order	137	Cd					175	00
4 Do Repairs								
3rd class cells								
delivered to Reclaim								
Div during April 1916								

30										
Advances to Employees	58	1			25	94				
Reserve for Bad Debts	568	1							25	94
To correct posting in B. Bank Book for 14 April 1916										
30										
Advances to Employees	58	1			100					
Service Expense 70-2	670	G1							100	
To correct posting of Jr. 18-4-1916 in date of Ex April 1916										
30										
Suspense	58	1			29	65				
Operation of Banks	630	1							29	65
To debit that in the month of April the following Bay Cheques										
15-5-5	75.00									
-1d	125.00									
60	99.70									
30										
Salem Chemical Works Account Advance	173	1		5	104	35				
Material Supplies	194	1							5	104 35
To reverse entry made on folio 3/4/16										
30										
Jotting order 5548	174	G1			99	57				
Bank of New York Overpayment	337	1							99	57
Returned cheque found 24 Apr 1916 and used in the overbanking of Jotting										

30										
Operations A/c Battery Rental System	576	1		247	37					
Admr - General Expenses	157	G1							25	33
60-1	9.67									
60-4	6.03									
60-3	9.30									
60-d	6.15									
60-8	30.9									
60-6	1.37									
60-7	1.84									
60-14	1.78									
Patrons w/ Bounded Debt	158	1							19	50
Other Patrons	158	1							18	77
War Tax	177	1								08
Billing Expense	611	G1							80	29
40-6										
Shipping Expense	677	G1							17	77
45-d										
Advertising Expenses	618	G1							20	63
50-8										
Service Expense	670	G1							3	81
70-d										
Research Expense	676	G1							20	78
75-7										
Jobbing Goods	677	1								11
Net cost of Expense charged to Operation A/c Battery Rental System ending April 1916										

30

Operation a/c Battery Rental System		576	1		61	271		
Admt & General Expenses		158	G1				135	
60-1	3.00							
60-2	2.00							
60-3	2.00							
60-4	2.00							
60-5	9.75							
60-6	6.00							
60-7	5.00							
60-8	6.00							
	33.75							
Interest on Funded Debt		160	1				650	
Other Interest		164	1				17	
Mat Tax		197	1				03	
Billing Expenses		616	G1				2,513	
60-6								
Shipping Expenses		644	G1				550	
60-7								
Advertising Expenses		618	G1				930	
50-3								
Bonus Expense								
Fund								
Recorded Expenses		646	G1				1,577	
70-1								
* Overhead Expenses on								
100 Battery Rental System January								
1916.								
30								
Bonus Expense		670	G1		3,581	51		
70-1								
Operation a/c Battery Rental System		576	1				3,581	
To cancel								
Bonus charges on account								
July 1st 1915.								
30								
Operation a/c Battery Rental Bonus System		576	1		70,581			
Bonus Expense		670	G1				70,581	
70-1	52,819							
70-2	17,763							
Internal Profit								
Expense Appl. in								
operation of Battery								
Rental System To April								
30-1916								

30

Profit & Loss		599	1		67,750			
Advertising Expenses		618	G1				67,750	
50-3								
To correct								
distribution of Vouchers								
16-4-10								
Invoice	Type	Amount						
1016	A1	10,056.84						
300	A4H	149,784						
150	A5H	101,173						
3430	A1	36,605.93						
150	A6H	118,371						
730	A5	749,901						
839	A5H	86,704						
1709	A10	15,199.67						
984	A14	14,936.13						
100	A14H	1,597.26						
35	B1H	56.60						
300	B4	630.86						
300	B4H	637.38						
1,154	B6	15,117.74						
1,494	B6H	49,578.84						
578	B8	7,379.85						
150	B8H	691.17						
1,989	B10	6,995.37						
150	B13	1,315.56						
300	B14	3,758.50						
150	B3	399.39						
46	B4	161.47						
30		111,104.71						
Invoiced Calls Assembled		504	1,111,104.71					
Net Cu Progress		155	1				1,111,104.71	
Call assembled during								
April 1916								
as detail above								

30												
Finished Cells Assembled Wtfp	654	✓			6	878	65					
1504 Mt 6350.06												
300 Mtro RC 558.59												
Matrix Purposes	155	✓						✓		6	878	65
Wtfp cells assembled during April 1916												
30												
Sales of Commercial Cells	654	✓			5	670	00					
600 Ad cells												
Sales of Parts	710	✓			5	117	60					
Sales of Renewals Commercial	696	✓						✓		3	858	00
696 ad cells												
Rent Income	89	✓								1	847	60
To distribute on months of April the following income Credits												
C. 16-6-117												
A. 16-6-158												
" 16-6-167												
" 16-6-1579												
" 16-6-155												
30												
Cost of Renewals Commercial	594	✓			3	796	35					
594 ad cells												
Cost of Commercial	337	✓			1	69	56					
34 ad cells												
Cost of Commercial Cell Sales	558	✓						✓		3	938	85
600 ad												
Cost of Parts Sales	606	✓						✓			775	06
Cost entries on above entries												
30												
Cost of General Consignment	334	✓			1	57	00					
Cost of Renewals Commercial	594	✓						✓		1	57	00
6 ad cells												
To distribute on April 1916 - Invoices 16-6-1579 A												

30												
Operation W Battery Rental Department	576	✓			150	10	✓					
Reserve for Depreciation of Battery Rental Inventory W	517	✓						✓		1	50	10
Depreciation of batteries not under battery rental Reserve Department for month of April - 1916												
30												
Accounts Receivable	9	✓				16	61					
Operation W Battery Rental Reserve Department	576	✓						✓			16	61
Battery rental Reserve Invoices # 9												
30												
Factory Expense 75-9	137	6	✓		47	07	1					
Shipping Expense 45-9	677	6	✓		47	07	1					
Operation of Trucks	630	✓						✓			80	11
To distribute our Ad Trucks above operation cost of operating trucks month of April 1916												
30												
Finished Cells Filled Helios	269	1	97		13	111	✓					
Finished Cells Assembled	735	✓						✓		97	132	69
Wtfp Helios 1501	155	6	✓					✓		39	45	91
Factory Expense 15-3	137	6	✓					✓		10	34	15
Cell Inventory - from Cell Dept 33-3	338	6	✓					✓		1	57	39
Transfer of cells filled during April 1916 (See detail on Cell Book)												

April 1916

30												
Formaldehyde Sales Ledger Mfg Exp	301	1		5	7	2	4	9	1			
Formaldehyde Sales Allowance & Exp	751	1									5	8	1	7	4
Mfg. orders	156	E11										6	9	7	4
5801															
Factory Expenses	127	E1										1	3	4	4
1513															
Mfg Exp cells filled during April 1916. See detail of transfer in Exp Book															
30															
Edison Chemical Mfg Current Advances	173			1	6	7	0	4	8	1					
Edison Chemical Mfg Fixed Investment	171										1	6	7	0	4
To adjustment of Fixed Investment to April 30-1916															
30															
Reclaim Division Current Advances	167			8	7	2	7	5	1						
Cost of Renewals Commercial	551										8	7	2	7	5
Value of 3rd class rebuilds on hand and not inventoried April 1 1916															
30															
Reclaim Division Fixed Investment	161			1	5	6	6	9	8	1					
Reclaim Division Current Advances	167										1	5	6	6	9
To adjustment of Fixed Investment to April 30-1916															
30															
Reclaim Division															
30															
Edison Chemical Mfg Current Advances	173			8	6	3	8	0	1						
Mfg in Progress	176	E									8	6	3	8	0
ECMC bills etc															
To take care of purchases made by ECMC during April 1916															

April

30																		
Thomas A. Edison	100			1	7	9	5	3	7	8	1							
Thomas A. Edison Building acct	18											1	7	9	5	3	7	8
To close Sub Bldg Acct to T.A. Edison Bldg. April 30-1916																		
30																		
Cost of Commercial Cells Sold	557					5	3	5	6	0	1							
Cost of Railroad Cell Sales	571					1	7	7	3	9	1							
Cost of Home Lighting Cells Sold	581						1	7	6	9	1							
Cost of Renewals Commercial	591							5	7	9	8	1						
Cost of Renewals Railroad	601								1	0	5	1						
Cost of Cells by M.R.H.	631								1	0	9	8	1					
Battery Rental Investment acct	731								1	3	5	1						
								7	7	7	8	7	1					
Battery Assembling Expense	348												1		3	7	1	7
Overhauling of Fixed Cell Depr.			E										1		4	2	0	1
															7	7	7	8

31								
Interest on Funded Debt	464	✓	7500	00				
Interest on Funded Debt Accrued and Not Due	406	✓					7500	00
To charge Interest on Funded Debt a/c with interest accruing on outstanding bonds of the Company - May - 1916								
31								
Insurance	468	✓	450	00				
Insurance Unexpired	408	✓					450	00
To charge Insurance a/c with that portion expiring during May - 1916								
31								
Employees Liability Insurance Accrued	454	✓	730	19				
Employees Liability Insurance	430	✓					730	19
To charge Employees Liability Insurance a/c with accrual during May - 1916								
31								
Profit & Loss			(7768	93)			(7768	93)
Reserve for Bad Debts								
To charge P & L with 1% of total accounts Receivable & Traffic earnings of lines during May - 1916								
per detail on file.								
31								
Sales	465	✓	639	15				
Sales Accrued	390	✓					639	15
To charge Sales a/c with accrual during May - 1916								
31								
Reclaim Revenue Current Advances	484	✓	2770	00				
Jobbing Orders	484	✓					2770	00
Also Charges								
To charge above a/c with 3rd class cells delivered by Repair Dept during May - 1916								

31								
Billing Expenses	619	✓	77	71				
1917								
Cost of Journal Consignment	334	✓					77	71
1(A) cells 1st class 17.55								
10 Br. " 1st " 77.61								
Expenses 7.63								
1(A) cells 2nd class 5.98								
10 Br. " 2nd " 11.30								
Inwards freight								
1st & 2nd class cells 1(A)								
10 Br. cells held on Consignment by Ross & Davis								
These cells shipped on the 1st 1917 & 9.1.19								
31								
Reclaim Revenue Current Advances	484	✓	1839	00				
Cost of Removed Commercial	595	✓					1839	00
To correct figures of 3rd class monthly of April 1 - 1916								
31								
Jobbing Orders	133	✓	3	50				
Also Charges								
Reclaim Revenue Current Advances	484	✓					3	50
To correct figures April - May 1916 statement of cells being delivered by Repair Dept to Reclaim Revenue								
31								
Employees Liability Insurance Accrued	454	✓	1	10	91			
Employees Liability Insurance	430	✓					1	10 91
To correct entries made crediting accrual on the above account from Revenue 1911 to April 30 - 1916. All debited on Sales								

31						
Employees Liability Insurance Accrued	1414	✓	81.14.93			
Employees Liability Insurance	130	✓		✓	81.14.93	
To adjust Entries made covering accruals from July 1st to Dec 10 - 1915.						
Wages 41.163.35						
Accrued entries made 33.148.37						
Additional accruals 8.14.93						
31						
Reclaim Division Current Advances	1414	✓	38.700.00			
Jobbing Orders 1916 Expense 700 Ad Jt Cl	134	6.1		✓	38.700.00	
Close Cells interest Adj Repair Dept & Railroad Div. during May 1916 700 for @ 1½% 38.700.00						
31						
Reclaim Division Current Advances	1414	✓	276.19.1			
Reserve for Factory Expense Reserve Factory overhead applicable for months of Jan - Feb & March 1916.	181	✓		✓	276.19.1	
30						
Jobbing Orders 1916	134	6.1	58.93			
Factory Expense 1-3 Current expenses by Repairs Depts during May - 1916 by 39 Knitters @ 1½	137	6.1		✓	58.93	✓
30						
Other Interest	1161	✓	1311.54			
Home Attorney	100	✓		✓	1311.54	
Interest on 30 Rent for month of Apr 1916						
Exp. incurred 711.54						
Int. credit due 600.00						

31						
Sales of Railroad Cells	665	✓	807.06			
A&H Cells						
Additional Accounts due Indian Pacific Ry Co	514	✓		✓	807.06	
To close out about 4/5 of for moves of Mr A Mudy of 4/16						
31						
Advances to Employees						
A. Brockton .65						
Mr Kerrin 1.50						
Blank Tickets .05						
Total						
Add'l General Expense 60-14						
To close out credit balance appearing in above accounts. Per Memo of 4/16						
31						
Adm - Gen'l Expense 60-14	1117	✓	23.8.4.6			
Mar 3rd	4.7	✓	10			
Selling Expense 70-6	6.7	✓	66.77			
Shipping Expense 70-4	6.7	✓	11.00			
Advertising Expense 70-5	6.7	✓	17.10			
Research Expense 70-7	6.7	✓	11.00			
Trial Records	6.7	✓	13			
Operation 4th Bottom Knitter Sylvester 70		✓		✓	1.21.5.37	
Charging back selling overhead on 4 Bottoms transferred from B R Bottom to Sales.						

31						
Reserve for Depreciation of Plant Equipment	513	1		10 00		
Inventory - Fixtures	81	1				10 00
Value of old Fixt						
Inf Sold. Per # 1311 sold						
I. E. Cook. Per our memo						
16-5-1916						
31						
Reserve for Depreciation of Plant Equipment	513	1		37 50		
Inventory - Fixtures	81	1				37 50
Value of old Roll						
Inf Dest. Inventory #						
170 sold to E. C. O. K.						
Per our Memo 16-5-1174						
31						
Factory Expense	137	61		108 79		
4-5	26.84					
15-3	16.96					
3-5	64.99					
E P M Co Production Cotrol	76	1		117 30		
100 M						
Accrued Expense	47	1				226 09
To distribute						
in month of May E P M Co						
bill for Gas.						
31						
Repairs - Replacements of Defective Product	59	1		221 90		
Smoked Cell Filled 1 Hulls	70	1				17 59
1 Bill cell	1.86					
1 Bill "	2.37					
1 Ao "	13.41					
Jotting Order	137	61				204 31
5960						
Repairs made.						
I defective cell found						
on Auto - distributors						
Repair Order during						
May - 1916						

31						
Jotting Order	137	61	123 00			
5918						
Cost of New York Consignment	557	1			1	123 00
Material used						
in overhauling batteries						
at Hoffman's Station						
during May - 1916						
31						
Edison Phono Work Control	31	1	37	5 14 74		
Thomas A. Edison Inc. Control	36	1			37	5 14 74
To transfer to						
E P M Co. Control amounts						
due E P B Co from Jobbers						
as per Abstract # 7						
Brooklyn Branch	4911.75					
New York Branch	879.74					
Export Department	4539.14					
Musical Phono	168.13					
Disk Machines	450.00					
Cylinder Record	373.38					
Business Batteries	48.96					
Motor Batteries	81.70					
Cylinder Record	8.90					
Disk Record	184.07					
Phono Parts - Hol	208.21					
Advertising Branch	177.30					
Coast - Mann	1093.56					
Disk Needles	4.30					
31						
Edison Phonograph Work Accrued Advances	413	1	16 5 81			
Accrued Payable	387	1				16 5 81
E P M Co						
To close out balance						
appearing in E. C. O. K. Co's Pay						
Ledger of May 31 - 1916						

31							
Accounts Receivable	9	✓		7735 69			
Sales Ledger Balances							
" Aero Motor Mfg "	580 72						
" Pressing Plating "	790 10						
" Power Room & Mach "	1478 13						
" Cabinet "	13 50						
	363						
Accounts Payable	387	✓				4 561 39	
Matthew Cockle Acct "	1097 80						
" Pontiac Service "	109 97						
" Cyclopedia Record Mfg "	18						
" Contracting Co "	166 50						
" Capital Co "	27						
" Office & Fire "	40 71						
" Crane & Manufacturing "	156 69						
Eclectic Chemical Works							
Current Advances	173	✓				3 169 30	
To close and balance							
appearing in the Cash							
Cash Pay & the Cash Ledger							
May 31st 1916							
31							
Eclectic Chemical Works Current Advances	173	✓	5 879 57				
Thomas A Edison	100	✓				5 879 57	
Home Acct " 13649 78							
Phono Div " 8173 58							
Contr " 46 69							
To close and balance							
appearing in the above acct							
on the E.C.W. books on							
May 31st 1916							
31							
Finished Cells Filled 2nd class	313	✓		20 67			
7 ad cells							
Selling Expenses	617	61		31 57			
10-7							
Finished Cells Filled 1st class	270	✓				41 24	
7 ad cells							
Jobbing Orders	137	61				90	
Note							
Depreciation							
on repairs 7 ad cells returned							
on R.P. 1039 & 1040 Lighting							
Hindlight Co							

31							
Cost of Renewals Commercial	191	✓		38			
Cells							
Jobbing Orders	137	61				38	
Note							
Cost of repairs							
necessary to determine							
cost of 19 ad cells returned							
by Commercial Storage							
31							
Anderson Allowances	510	✓		800			
Jobbing Orders	137	61				800	
Note							
To charge Anderson							
allowances with 7 ad cells							
7 ad cells returned on							
13 591 R & Scrapped							
31							
Finished Cells Filled 2nd class	313	✓		19 73			
Cells							
Anderson Allowances	510	✓				17 00	
Jobbing Orders	137	61				2 73	
Note							
To credit Anderson							
allowance for difference							
between 2nd & 3rd class							
cells on 1 ad cells returned							
by Anderson Co on							
R.P. 134 to R. Purchased							
from Anderson as 3rd							
class cells but 1 ad cells							
not as 2nd class							
31	617	61		86 94			
Selling Expenses	137	61		116 00			
Jobbing Orders							
Depreciation on repairs							
17 ad cells							
Finished Cells Filled 2nd class	313	✓				197 83	
17 ad cells							
Jobbing Orders	137	✓				1 09	
Note							
Depreciation from							
2nd & 3rd class on repairs							
necessary to determine capacity							
of 17 ad cells returned on							
R.P. 1941 & R.H. Clean Elect							
Del Co							

31								
Cost of Renewal Commercial	591	✓		7 88				
4.10 cells								
Jotting Order	137	✓				7 88		
to								
Cost of repairs necessary to determine capacity of 7840 cells returned by Wells Fargo Co on W Rock								
31								
Repairs - Replacement of Defective Products	539	✓		27 50				
Jotting Order	137	61				16 01		
to								
Finished Cells Filled Wattles	301	✓				11 50		
1,950 cells								
Cost of repairs - reassembling 7,850 cells with the exception of 1,950 cells by American Life Insurance Co on R.O. 13777R								
31								
Finished Cells Filled 7th class	313	✓		6 49				
1,49 cells								
Jotting Order	137	61		1,000 00				
to Purpose								
Cost of Renewal Commercial	591	✓				7 38		
49 cells								
Jotting Order	137	61				7 81		
to								
Recovery notes								
49 Cells has repairs made. Returned on R.O. 13477R by Pearson Eng Co								

31								
Finished Cells Filled 7th class	313	✓		235 53				
49 Ab cells								
Anderson Allowances	710	✓				70 18		
Jotting Order	137	61				165 35		
to Purpose 147.00								
to Reg 18.35								
To credit Anderson allowances on such 49 Ab cells 7th class has 3rd class notes - repairs made. These cells purchased from Anderson Co on 3rd class but bills treated out as 7th class								
31								
Jotting Order	137	61		6 20				
to Purpose								
Cost of Renewal Commercial	591	✓				4 10		
44 cells								
Jotting Order	137	61				1 90		
to								
To credit Cost of Renewal Commercial with 3rd class notes of 44 cells has cost of repairs. These cells returned on R.O. 11108R by Pearson Eng Co								
31								
Selling Expense	617	61		38 68				
1-7								
Jotting Order	137	61		30 00				
to Purpose								
Finished Cells Filled 7th class	313	✓				46 07		
10 Ab cells								
Jotting Order	137	61				77 64		
to								
To charge the 1-7 with depreciation - repairs on 10 Ab cells on R.O. 14015R. Returned by Key Electric Co								

31						
Selling Expense 10-7	617	61		7165.1		
Jobbing Order 4760	133	61			7165.	
Cost of repairs necessary on 3rd cell returned by Smith Meter Co. on RO. 13670R						
31						
Misc Battery Rentals	5149	1		7149.46		
Jobbing Order 4760 Repairs	133	61		10,000.00		
Trimmed Cells Filled 1st 5 3rd cells	790	1			31,741	
Jobbing Order 4760	133	61			41,000.00	
Jobbing Order 4760						
To charge Misc Battery Rentals with expenses incurred in repairs made on 5 3rd cell by Bond Bros on RO 14648R						
31						
Cost of Removal Commercial 2nd cells	791	1		17,457		
Trimmed Cells Filled 7 2nd 7 3rd cells	313	1		6645		
Jobbing Order 4760 Rep 1500. 4760 Repairs 400.	133	61			19,10.	
To charge Cost of Removals with repairs made on 6 2nd cells less value of recovered. Thus cells returned on RO. 14698R by Bond Bros Bond Co						

31						
Repairs & Replacement of Depreciation Produce.	139	1		7935		
Jobbing Order 4760	133	61			7935.	
Parts drawn from Inter. Department repair order during May 1916						
31						
Factory Expense 15-6	137	61		1.12		
Operation of Trucks 35-6	630	1		83		
Selling Expense 40-6 4347. 40-7 7938.81	617	61		7623.15		
Advertising Expense 50-3	619	61		7.15		
Adm and General Expense 60-14	615	61		909.15		
Selling Expense MRH 15-7 40.39. 65-7 459.	636	61		4488.		
General Expense 75-7	636	61		46.40		
Jobbing Orders 4321 4649. 5648 737..	133	61		6786.		
Cost of Removal Commercial Cells 4791	590	1		90.		
Rep & Rep of Depreciation Produce	139	1		39285.		
Jobbing Order 4760	133	61			50287.	
Cost of No charge repair order during May 1916						

May 1916

31					
Admin'd General Expense	151	1	168 44		
60-17					
Finished Cell Filled 7-6.	770	1	483 46		
99 A6 Cells					
Finished Cell Filled 7-6	770	1			173 42
184 B2½" Cells					
Jobbing Orders	133	61			1,191 15
#760					
Do Change B2½" Cells into A6 Cells as per repair order of May 1916 11495 K					
31					
Admin'd General Expense	151	61	1,179		
60-17					
Finished Cell Filled 7-6.	770	1	441		
16 J3 Cells					
Finished Cell Filled 7-6	770	1			317 51
9 J6 Cells					
Jobbing Orders	133	61			1,160
#760					
Do change J6 Cells to J3 Cells as per repair order 11495 K May 1916					
31					
R & K of Defective Product.	139	1	87 98		
Jobbing Order	133	61			87 98
#760					
Do reassemble with new position plates and new style supports 69 B2½" Cells 4 A1" " as shown on repair order 11115 K returned to stock					

May 1916

31					
R and K of Defective Product.	139	1	70 53		
Jobbing Order	133	61			70 53
#760					
Recast and re-assemble with new position plates and stock as per repair order 11030 K 131 AV4 10 A1" May 1916					
31					
Admin'd General Expense	151	61	84 54		
60-17					
Jobbing Order	133	61			84 54
#760					
Recast with present type Crosses 106 B1 Cells and stock as per repair order 11495 K May 1916					
31					
Admin'd General Expense	151	61	87 44		
60-17					
Jobbing Orders	133	61			87 44
#760					
Do recast into Pot Cases and stock, 16 A2½" Pumice Cells as per repair order 11495 K May 1916					
31					
Admin'd General Expense	151	61	73 15		
60-17					
Jobbing Order	133	61			73 15
#760					
Do recast 116 A2½" Pumice Cells into Pot Cases and stock as per repair order 11030 K May 1916					

May 1916

31								
Finished Cells Assembled	735	✓	1378	9307				
Work in Progress	137	✓				1378	9307	
2 Bat'y Type Cells assembled during May 1916								
31								
Finished Cells Assembled Mtype	757	✓	1089	13				
Work in Progress	137	✓				1089	13	
M. Mtype and Mtype cells assembled during May 1916								
31								
Selling Expense No-7	617	G/L	973	1				
Jobbing Order #760	133	G/L					973	
Repair 60 #14 cells returned by Johns-Manville Co. repair Co. RO 14917 R								
31								
Finished Cells Filled 7th class 61 2nd class cells	317	✓	2268	57				
Jobbing Order #760 Impure 1 #6 3rd class	133	G/L	3	00				
Miscellaneous Battery Costs	519	✓	3433	70				
Finished Cells Filled 1st 6v #6 1st cells	790	✓					50	78
Jobbing Order #760	133	G/L					9003	70
To charge miscellaneous Battery Costs for with depreciation from 1st to 2nd class on 61 cells and 1st to 3rd class on 1 cell plus carry repairs May 1916 RO 13701 Also for repairs necessary to determine class								

May 1916

31								
Finished Cells Filled 7th #6 1st cells	317	✓	2360	80				
Jobbing Order #760 Impure	133	G/L	9	00				
Miscellaneous Battery Costs	519	✓	3733	41				
Finished Cells Filled 7th 61 #6 Cells	790	✓	5611	71	✓		49	03
Jobbing Order #760	133	G/L			✓		76	68
To charge miscellaneous Battery costs depreciation on 61 #6 cells from 1st to 2nd class and 3 #6 from 1st to 3rd class Impure RO 14785 R. Also repairs necessary to determine class								
31								
Selling Expense No-7	617	G/L	276	1				
Jobbing Order #760	133	G/L			✓		276	
To charge selling expense for repairs on two #6 7th class cells as per RO 14797 R May 1916								
31								
Selling Expense No-7	617	G/L	2160	1				
Finished Cells Filled 7th 7 Bat'y Cells	790	✓			✓		735	
Jobbing Order #760	133	G/L			✓		1425	
To charge selling expense for two Bat'y cells scrapped and repairs on 2 90 cell Bat'y Battery as shown on repair order 19936 R May 1916								

May 1916

31						
Jobbing Order #760 suspense	133	GL	16400			
Selling Expense No-7	617	GL	12139			
Finished Cells Filled 2nd #2 A1 Cells	313	J			28453	
Jobbing Order #760	133	GL			28453	
To charge Selling Expense with depreciation on a Battery of 6 A1 2nd Class Cells, 41 Cells from 2nd to 3rd class and 1 A1 cell Scrap. also cost of determining repairs as shown on repair order 13561 R May 1916						
31						
Finished Cells Filled 2nd 1 A1 Cell	313	J	352			
Administration & General Expense No-12	615	GL			188	
Jobbing Order #760	133	GL			1	64
To Credit Admin & General expense with 2nd class value of 1 A1 Cell less cost of repairs per RO 11729 R May 1916						
31						
Finished Cells Filled 2nd 10 A1 Cells	313	J	1719			
Administration & General Expense No-12	615	GL	1906			
Finished Cells Filled 1st 10 A1 Cells	270	J			3438	
Jobbing Order #760.	133	GL			187	
To charge Admin & General expense depreciation from 1st to 2nd class and repairs to determine same per RO 11469 R May 1916						

May 1916

31						
Selling Expense No-7	617	GL	87			
Jobbing Order #760	133	GL			87	
To charge above for repairs on 1 A6 cells as per RO. 11489 R. May 1916						
31						
Selling Expense No-7	617	GL	147			
Jobbing Order #760	133	GL			147	
Cost of repairs made on 1 A1 cell returned on RO 11473 R						
31						
Selling Expense No-7						
Finished Cells Filled 2nd Class 1 A1 cell						
Jobbing						
31						
Jobbing Order #760 Suspense	133	GL	1320			
Selling Expense No-7	617	GL	9439			
Finished Cells Filled 2nd Class 46 A1 cells	313	J			21949	
Jobbing Order #760	133	GL			7479	
To charge Selling Expense No-7 with depreciation from 1st to 2nd class & cost of repairs on 46 A1 cells returned on RR 11473 R by Standard Metal Mfg Co. New cells were used in replenishing on Retiring Charging outfit						

31								
Profit + Loss								
Jobbing Orders								
to the Company								
Finished Cells Filled 1st class								
31								
Profit + Loss	178	✓		59	37			
Jobbing Orders	137	E/		30	60			
to the Company								
Cost of General Consignment	339	✓					89	37
15 Pd cell 1st class								
Adjustment of								
General Consignment								
function of 7/9/16. These								
cells inventoried as 1st class								
instead of 3rd class.								
See Standard Metal Supply								
% of 7/7 Consignment								
Ledger								
31								
Selling Expense	617	E/		7	36			
60-7								
Jobbing Orders	133	E/					7	36
to								
Repairs made								
on 15 Pd cells returned on								
R.O. 14648 R by Standard								
Metal Supply Co. These cells								
formerly charged for Selling								
Rate for Charging outfit								
31								
Admin + General Expense	457	E/		5	61			
60-11								
Jobbing Orders	133	E/					5	61
to								
Cost of repairing								
15 Pd cell returned on								
R.O. 14697 R.								

31								
Selling Expense	617	E/		13	53			
60-7								
Finished Cells Filled 3rd class	313	✓		13	53			
Finished Cells Filled 1st class	770	✓					107	07
15 lb cell								
Jobbing Orders								
to								
To charge 60-7%								
with depreciation from								
14 lb 3rd class and repairs								
necessary on 15 lb cells								
returned on R.O. 14573 R								
by Carbon Mach. + Supply Co.								
31								
Selling Expense	617	E/		96	61			
60-7								
Finished Cells Filled 3rd class	313	✓		9	06			
15 lb cell								
Finished Cells Filled 1st class	770	✓					18	13
15 lb cell								
Jobbing Orders	133	E/					15	57
to								
To charge 60-7%								
with depreciation on								
repairs made on 15 lb cell								
returned on R.O. 14648 R								
by Manufacturers Supply Co.								
31								
Jobbing Orders	133	E/			50			
to the Company								
Selling Expense	617	E/		6	76			
60-7								
Finished Cells Filled 3rd class	313	✓						72
15 lb cell								
Jobbing Orders	133	E/						83
to								
To charge 60-7%								
with depreciation from								
3rd to 3rd class after Cost								
of repairs. These cells								
returned by Adams								
Central R.R. on R.O. 14697 R								

31							
Selling Expense	619	G/L		159	00		
do 7	133						
	619	G/L		2	00		
Jobbing Order				159			
to the Expense							
Smoked bell Selled 7th class	313	✓				332	
1 doz cell							
Jobbing Order	133	G/L				2	
						159	
to							
Jo charge the							
to 7 with depreciation							
from 7th to 3rd class							
repairs made on 1 doz cell							
returned by above Metal							
Mark on Ro 1399 R							
31							
Smoked cells Selled 7th class	313	✓		150			
1 dozen							
Cash and Allowances	510	✓		131			
Jobbing Order	133	G/L				911	
to the Expense 300							
to the Rig 611							
To charge Cash and							
allowances with repairs							
has value of recovered							
on 40 dozen cell returned							
on RO 1413 R by Cash and							
6 R G							
31							
Expense	43	✓		17	65		
Profit - Loss	599	✓				17	65
Adjustment of							
General Ledger Inventory							
of 3/31/16 to 4/30/16							
returned Jobbers on							
RO 1461 R furnished							
at 7th class in error							
Used for 1 dozen							

31							
Expense	43	✓		34	80		
Jobbing Order	133	G/L		6	00		
to the Expense							
Smoked Cells Selled 7th class	313	✓				80	80
20 dozen							
Jobbing Order	133	G/L				40	80
						80	80
to							
To charge Expense							
7 with reclaim credit							
of 20 dozen bad cell of							
repair. See Inspection							
on file and income of							
July - 1916 for 20 doz							
against House Other							
31							
Service Expense	611	G/L		2	86		
7 doz							
Jobbing Order	133	G/L		3	00		
to the Expense							
Smoked cells Selled 7th class	313	✓				5	86
9 doz cells							
Jobbing Order	133	G/L				3	00
						5	86
to							
To charge							
7 doz with depreciation							
from 7th to 3rd class							
repairs made on 9 doz cells							
returned by Above Jobber							
Stated on RO. 1413 R							
31							
Reclaim Dressers Current Advances	104	✓		13	15		
Factory Expense	436	G/L				13	15
15%							
Current used by							
Reclaim Dressers during							
May - 1916							
31							
Reclaim Dressers Failed Inventory	141	✓		7	20	66	
Reclaim Dressers							
Current Advances	104	✓					
To adjustment							
of Failed Inventory a/c							
to May - 31 - 1916							

31										
Accounts Receivable		9	✓					1,186	48	30
Edison Phono Works Contra	25,479.48	✓								
" Rebuilt Dis	7.00	✓								
" Contra Phono Cons Mains	11,994.78	✓								
" Cons Main Dis	153.41									
" Rebuilt	323.00	✓								
	37,963.67									
less - Entry made Oct 31/1	153.37	✓								
	37,810.30									
Edison Phono Works Contra		30	✓			1,186	48	30		
Doubles out										
balance appearing in Account Receivable Ledger in the above account to a General Ledger Contra Cr										
May 31 - 1916										
31										
Accounts Receivable		9	✓					187	48	81
Not Paid Contra	19,970.78	✓	✗							
" Motion Pictures	850.36	✓	✗							
" Portable Reed	1,086.30	✓	✗							
" Phonograph Pictures	3310.67	✓	✗							
" Disc Record	1,849.11	✓	✗							
" Adv - Phones	1,944.33	✓	✗							
" Duck Machine	460.96	✓	✗							
" Cylinder Record	1,158.57	✓	✗							
" Stocks Dis	1,667.37	✓	✗							
" Rent - Hall	1,866.63	✓	✗							
" Adv - Pig Phones	716.67	✓	✗							
" Musical Phone	683.39	✓	✗							
" Interest Rec	114.57	✓	✗							
" Colonial	313	✓	✗							
" Electricity	115.20	✓	✗							
" Disc Needle Mfg	790.10	✓	✗							
" Exports Dividends	109,000.16	✓	✗							
" " " Cons	14.33	✓	✗							
	346,779.17									
less entry made in Feb 6	5,810.76	✓	✗							
Thomas A Edison Inc Contra		36	✓			187	48	81		
Doubles out balance appearing above account Pg 1 in Account Receivable Ledger to a General Ledger Contra Cr										

31										
Thomas A Edison Inc	400	✓			681	50				
Accounts Receivable	9	✓						681	50	
Not - Rental Dis	10.67	✓								
" Phones	670.83	✓								
Doubles out to										
Not the balance appearing in above account Pg 1 to										
31										
Accounts Payable	389	✓	90	141	67					
Edison Phono Works	7,649.15	✓								
" Interest	11,489.09	✓								
" Cons - Main Dis	360.00	✓								
Edison Phono Works Contra	30	✓					90	141	67	
Doubles out										
balance appearing in above Pg 1 Pg 1 to Phono Works Contra Cr										
Accounts Payable	389	✓	14,579	93						
Not Building - Repairs	114,751	✓								
" Contra Dis	11,173.00	✓								
" Adv - Pig Phones	609.67	✓								
" Export Dis	27,278.90	✓								
" Phonograph Pictures	147.90	✓								
" Disc Needle	1,849.61	✓								
" Musical Phone	1,537.07	✓								
" Interest	1,798.37	✓								
" Elect Supply	215.98	✓								
" Motion Pictures	118.98	✗								
" Portable Reed	8,176.50	✓								
" Disc Record	361.00	✓								
" Cylinder "	30.00	✓								
" Office - Dist	1,050.30	✓								
" Cons - Main	185.70	✓								
Thomas A Edison Inc Contra	36	✓					14,579	93		
Doubles out balance appearing in above account Pg 1 to Not Thos Contra Cr										
31										
Accounts Payable	389	✓			106	67				
Doubles Dis										
Thomas A Edison	400	✓							106	67
Doubles out above to Not Not Pg 1										

May - 1916

31							
Mats. Retail Accounts	133	✓		51	50		
Factory Expense	137	E✓		1,775	70		
17-A	30						
14-A	24	38					
15-3	3,150						
29-3	77	37					
Mortgage Payments	146	✓		37	93		
0.37							
Accounts Payable	147	✓				51	700
Paid on account							
Total Due Dist. Bill is month							
of May 1916							
30							
Factory Expense	137	E✓		2,660	00		
29-3							
Material Supplies	195	✓				26	600
Found on Hand							
May 1 - 1916							
950 T Hard Coal							
30							
Material Supplies	195	✓		18	200		
Factory Expense	137	E✓				18	200
29-3							
Found on Hand							
4/pc							
600 Tons Hard @ 30.00 Ton							
31							
Factory Expense	138	E✓		1,143	07		
8-A	71	50					
16-A	117	10					
15-3	1,750	00					
Mfg Order	154	E✓		7	50		
147A							
Factory Expense	137	E✓				1,641	57
of the							
Plant Cost.							
month of May - 1916							

May - 1916

31							
Mrs A Edison	100	✓	1,140	43			
Accounts Receivable	9	✓				1,140	43
Thomas Edison 17.26	✓						
Mrs Edison 1054.17	✓						
M L Edison 19.00	✓						
31							
Finished Cells Filled Holders	130	✓	1,120	84	4		
Finished Cells Assembly	135	✓				1,107	57
Mfg Order	155	E✓				13	27
5.01							
Factory Expense	137	E✓				1,233	67
15-3							
Cell Heating & Test Cell Dept	319	E✓				21	22
33-3							
Ac B-Grid Stiff							
Cells formed during May							
1916							
31							
Finished Cells Filled Mtg Stiff	301	✓	980	89	4		
Finished Cells Assembled Mtg Stiff	215	✓				967	35
Mfg Order	155	E✓				14	58
5.01							
Factory Expense	137	E✓				22	26
15-3							
Mtg Stiff Cells formed							
during May - 1916							
31							
Accounts Receivable	9	✓		17	64		
of Jonathan Hot Battery Rentals	156	✓				17	64
Payment							
Battery Rentals							
Invoice							
#10	18						
11	2.90						
12	1.90						
13	3.90						
14	2.90						
15	2.90						
16	1.98						
	17.58						
less Cash	4.94						
	17.64						

31													
Profit & Loss	519	L.	13	179	44								
Reserve for Bad Debts	508	✓						L.	13	179	44		
To transfer Reserve for Bad Debts &c. left 30000.00 to March 1st 1916. Manager Mr Mahlmann of 3/31/16													
31													
Mini Lamp Accounts	708	✓		4 08	78								
Mfg Order 5800	157	✓						4 08	78				
To transfer to Fixed Acct 10 Mini Lamp Outlet Boxes made during May – 1916													
31													
Cost of Mini Lamp Acc	610	✓		170	34								
Mini Lamp Accounts	708	✓						170	34				
Cost of Mini Lamps sold during May – 1916													
31													
Cost of H. L. Equipment	608	✓		9 48	55								
Hand Lighting Equipment	204	✓						9 48	55				
Cost of H. L. Equipment sold during May 1916													
31													
Depreciation of Plant Equipment	660	✓		79 37	04								
Reserve for Depreciation of Plant Equipment	173	✓						79 37	04				
Depreciation 17 March 1916 to May – 1916													
31													
Service Expense 50-1	671	✓		11 00									
Billing Expense ~~Form~~ 50-6	617	✓		3 66									
Reserve for Dep of P.E.	173	✓						14 66					
Dep of Inspectors Salaries Dep during May – 1916													

31													
Advertising Expense 50-1	619	✓		61 67									
Reserve for Dep of P.E.	173	✓						61 67					
Depreciation of Fixed Equip for May 1916													
31													
Cost of Remunding Meters	619	✓		8 20									
Reserve for Dep of P.E.	173	✓						8 20					
Depreciation of Meters Cost for during May – 1916													
31													
Edison Chemical Works Current Advances	473	✓		37 71	91								
Edison Chemical Work	474	✓						37 71	91				
Fixed Investment Advances of Fixed Investment for May – 31 – 1916													
31													
Edison Chemical Works Current Advance	473	✓		15 30									
Work in Progress	127	✓						15 30					
E.C.W.K. adv &c. Pr Lunch at E.C.W.K. during May – 1916													
31													
Thomas A. Edison Building Acct	91	✓		217 33									
Thomas A. Edison Lab	100	✓						217 33					
To close out balance appearing in Fat Building Acct to May 31 – 1916													
31													
Factory Expense 75-2	638	✓		216 10									
Shipping Expense 40-1	673	✓		216 10									
Operation of Trucks To distribute proportionately the cost of operating trucks during May – 1916	630	✓						138 70					

31								
Jobbing Work		197	G/L	81.60				
5%	27.40							
43%	53.80							
		510	✓	23.65				
Pensions Allowances								
Pensions Expense		671	G/L	1.67				
70-11								
Selling Expense		619	G/L	1.65				
40-5								
		460	✓	27.65				
Dept of P.R.								
Reserve for Dept of P.R.		513	✓				131.25	
Dept of P.R. earnings								
for during May - 1916								
31								
Selling Expense		619	G/L	58.09				
40-6								
Pensions Expense		671	G/L	2.00				
70-1								
Advertising Co		619	G/L	13.93				
50-5								
Other Plant Expense		459	G/L	71.81				
6-1	45.00							
6-11	3.81							
Dept of P.R.		460	✓	27.47				
Reserve for Dept of P.R.		513	✓				165.30	
Dept of P.R. earnings								
May - 1916								
31								
Selling Expense		619	G/L	20.35				
40-5	9.65							
15	5.65							
25	2.50							
35	2.50							
Res for Dept of P.R.							20.35	
Dept of P.R. earnings		513	✓					
for during May - 1916								
31								
Material Purchases		196	✓	335.20				
Accts Pay								
Rolling Mill Works		503	✓				335.20	
Invoice Advance								
Do correct								
entry made on J 453 Page								

31								
House Lighting Equipment		108		905.93				
Appropriation		156	G		✓	905.93		
1861	13.11							
1867	208.11							
1863	163.17							
1864	71.06							
1866	30.07							
1869	101.85							
1868	40.05							
1869	40.05							
6630	12.00							
6680	35.00							
6738	39.00							
Amount to H & L Equip								
contributions made up								
and delivered to Trustees								
Plant during May - 1916								
31								
Advances to Employees		158		127.64				
Petty Cash		1	✓				127.64	
Incorporating								
of Jn. 5-64 & 5-69 in								
Acts of the May - 1911								
31								
Cost of Commercial Sales Dept					(558.01)			
Cost of Railway Sales Dept					(338.03)			
Cost of House Lighting Sales Dept					(71.06)			
Cost of Removal Commercial					(146.57)			
Cost of Removal Railway					(.10)			
Cost of Sales by Wold					1,115.76			
Battery assembly Expense							116.31	
Full Inventory of Jan Sales Dept		6					1,115.76	

May - 1916

31				
Cost of Commercial Cell Sales	573	57	66	
Cost of Railway Cell Sales	574	xxxx	xx	
Cost of Home Lighting Cell Sales	581	71	84	
Cost of Renewals Commercial	596	139	52	
			10	
Cost of Renewals Railway	604			
Cost of Repairs by M&H	635	43	47	
Battery Accessories & fixtures	638			581 31
Incl. heating & Fan Coils Dept.				48 17

June 1906

30

| | | |

June - 1916

30								
Thomas A. Edison Laboratory	100	✓		5 50				
Bal. Tray Division								
Current Advances	151	✓						
To transfer to								
Factory Div. the balance								
in the above acct. div.								
Bal. Tray Division								
3								
Accounts Receivable	7	✓		1 6 8 7 81				
Lil Mfg. Co.	7							
Bus. accounts	1							
Bal. Tray Division	151	✓					1 6 8 7 81	
Current Advances								
To transfer								
to factory Div. balance								
in above acct. div. to								
Bal. Tray Division 4/30/1								
30								
Bal. Tray Division Current Advances	151	✓		6 4 8 1 93				
Stamping Expense	673	G.L.					2 6 4 61	
7001								
Motion Progress	177	✓					1 7 7 00	
900-189								
Coil Winding & Finished Dept	319	G.L.					3 4 10	
33-3								
Jobbing Orders	131	G.✓					5 3 5 77	
1381								
Mfg Orders	155	G.✓					5 7 8 9 7	
7001								
Material								
taken over by Bal. Tray								
Division 4/16								
30								
Jobbing Orders	133	G.✓		8 0 31			8 0 31	
5001								
Bal. of New York Consignment	337	✓						
Bal. of material								
used in overhauling factory								
at New York during June 1916								

June - 1916

30								
Finished Cells Assembling	135	✓	1 3 5 6 7 9 97					
Motion Progress	177	✓				1 3 5 6 7 9 97		
A-B-C Type cells								
assembled during June 1916								
30								
Finished Cells Assembled M Type	155	✓	1 7 7 4 5 97					
Motion Progress	177	✓				1 7 7 4 5 97		
M type cells assembled								
during June - 1916								
30								
Finished Cells Filled Waters	170	✓	1 5 5 0	3 9 8 31				
Finished Cells Assembling	135	✓				1 0 3	3 2 1 50	
Mfg Orders	155	G.✓					5 9 3 5 00	
5801								
Factory Expense	638	G.✓					1 5 1 1 97	
15-3								
Coil Winding & Finished Dept	319	G.✓					2 1 7 6	
33-3							3 31	
A-B-C Type cells								
filled during June - 1916								
30								
Finished Cells Filled M Type	301	✓	1 1	4 7 8 10				
Finished Cells Assembled M Type	155	✓				1 1	2 7 0 40	
Mfg Orders	155	G.✓					1 3 3 77	
5801								
Factory Expense	638	G.✓					2 1 66	
15-3							3 85	
M type cells								
filled during June - 1916								
30								
Jobbing Orders	133	G.✓	6 4 17					
5801								
Factory Expense	638	G.✓					6 4 17	
15-3								
Current expenses								
to Repair Dept during								
June - 1916								

31							
Stationery Stores	700	✓		7,716			
Factory Expense	638	C ✓				554	
Adv - General Expense	654	C ✓				554	
60-3							
Advertising Expense	619	C ✓				554	
50-1							
Selling Expense	617	C ✓				554	
10-6							
To adjust							
Stationery Stores a/c to							
agree with physical							
inventory of May 31-1916							
31							
Reclaim Bureau Current Advances	154	✓		13,554			
Factory Expense	638	C ✓				13,554	
15-3							
Sentence Commuted							
by Reclaim Bd during							
June 1916							
31							
Profit & Loss	579	✓		74,571.57			
Reserve for Bad Debts	508	✓				74,571.57	
To check Profit							
with 1% of Net sales							
during June less amount							
which shows actual							
Net Sales							
Insurance to 300,243.49							
Commutations 18,086.60							
3,147,158.86							
1% of 3,147,158.86 = 31,471.59							
31							
Adv - General Expense	654	C ✓		46,796			
60-12							
Reserve for Doubtful Capital							
accounts	518	✓				46,796	
M L Andrews 38.96							
J J Brennan 30							
O S Yager 7.96							
To charge to							
60-12 the above accounts							
doubtful of collection.							

30							
Thomas A Edison	609	✓		84,796			
Office Furniture	414	✓				84,796	
To charge Thomas							
A Edison the with interest							
on differences as shown on							
A.D. Thomas books & Ledgers							
30							
Advances							
30							
Insurance Acct	146	✓		3,717.48			
Reserve for Unexpired Insurance Acct	570	✓				3,717.48	
To charge							
Insurance a/c with							
total insurance on							
1,187,000.00 at rate of							
70 per $100.00 for the							
months of March,							
April - May & June - 1916							
Total insurance on							
plant is 1,285,000.00,							
98,000.00 of which has been							
placed and balance not							
on hand. See authority							
of the entry as of Mar							
minutes of June 26 - 1916							
31							
Employees Liability Insurance	414	✓		17,635			
Reserve for Unexpired Insurance (Liability)	579	✓				17,635	
To charge Liability							
Insurance a/c with							
accounts from Dec 10-1915							
to June 30-1916 on Office							
Pay Roll.							
30							
Profit & Loss	579	✓		13,773.60			
Reserve for Unearned Profit							
on Consignment	571	✓				13,773.60	
To offset profit							
taken on goods sold							
to 7/31/16. See Mr Mudd							
memo of 7/7/16							

30						
Profit & Loss	589	8	9,410 70			
Reserve for Obsolete Stock	581	✓			9,410 70	
To provide for certain stock-in-trade not carried in the inventory which may not be used. As per Minutes of 7/3/16 for authority						
30						
Profit & Loss	589	1	5,649 37			
Reserve for Uncollectable Consignment	515	✓			5,649 37	
To provide for items which may not be collected. For authority for this entry see the Minutes of 7/3/16						
30						
~~Profit & Loss~~ Surplus P & L	589	1	43,175 75			
Reserve for Third Class Cells on Leasehold	518	✓			43,175 75	
To reserve profits taken in these cells until such time as they are realized. For authority for this entry see Minutes of 7/3/16						
30						
Profit & Loss	589	1	55,553			
~~Surplus~~ P & L	589	1	71,726 09			
Reserve for unclaimed accounts	510	✓			1,274,279 86	
To create a reserve for unclaimed at 5% on moneys advanced through Kitchener for buildings & equipment. For authority for this entry see the Minutes minute of 7/3/16						

30						
~~Surplus~~ P & L	589	1	817 60			
Mortgage Progress	577	6			817 60	
Refund adj. a/c						
To correct entry made of Feb. 4th 1916						
30						
Mortgage Progress	577	6	7,207 75			
Refund adj. a/c						
Profit & Loss	589	✓			7,207 75	
To correct entry made on Feb 5th 1916						
30						
Cost of Current Commercial ~~Profit & Loss~~	596	1	8,857 00			
Reserve for 3rd class cells on Leasehold	518	✓			8,857 00	
To create a reserve for 3rd class cells on leasehold until such time as they are returned and realized on						
30						
Interest on Funded Debt	465	✓	75 75			
Operation & Railway Revenue Operation	54	✓			75 75	
To correct entry made on Feb 29th 1916 of the journal						
30						
Interest on Funded Debt	465	✓	500 00			
Interest on Funded Debt Accrued & Not Due	406	✓			500 00	
To close Interest on Funded Debt a/c with interest accruing on debentures from the company - June - 1916						

June - 1916

30						
Insurance			$150.00			$150.00
Insurance Prepaid						
To charge Insurance						
70% 90% 80% 80%						
We credit the portion appertaining during June - 1916						
30						
Employers Liability Insurance (Workmen)	490	✓	798.89			
Reserve for Unpaid Insurance (Liability)	519	✓			798.89	
Liability Insurance on Factory Payroll accrued during June 1916						
30						
Sales	468	✓	639.15			
Sales Accrued	396	✓			639.15	
To charge Sales						
We credit accrued during June - 1916						
30						
Employers Liability Insurance	430	✓	1047.36			
Reserve for Unpaid Insurance	519	✓			1047.36	
To close out credit balance appertaining to Employers Liability Insurance to Reserve for Unpaid Insurance (Liability)						
30						
Operation of Battery Rental System	506	✓	31.86			
Reserve for Depreciation of Plant & Equipment	519	✓			31.86	
Depreciation of Cabinet and on Rental plant - for months of May & June - 1916						

June - 1916

30						
Accounts Receivable	9	✓	8.47			
Operation of Battery Rentals	506	✓				
Investment of "A"					8.47	
To operating Battery Rentals Invoices for June - 1916						
Invoices No. 17 793						
18 731						
19 50						
20 135						
21 96						
22 64						
8.47						
30						
Depreciation of Plant & Equipment	450	✓	797.57			
Reserve for Depr. of P&E					797.57	
Depreciation of P&E & Fixed Apparatus during June - 1916	519	✓				
P&E 793.57						
Fixed Apparatus 731.30						
797.57						
17% of 797.57 = 797.57						
30						
Selling Expense 40-1	619	6 ✓	8.47			
Service Expense 70-1	621	6 ✓	13.50			
Reserve for Depreciation of P&E	519	✓			17.97	
Depreciation of Inspection Schedule Equipment during June 1916						
30						
Advertising Expense 50-1	619	6 ✓	61.67			
Reserve for Depreciation of Plant Equipment	519	✓			61.67	
Depreciation of Exhibit Equipment during June - 1916						

June - 1916

| | | |

June 30-1916

30

Edison Chemical Works Field Inventory 34 ✓ 19,000 27

Edison Chemical Works

Current Assets 193 ✓ 19,000 27

Adjustment of

Inventory Account. 4 to

June 30-1916

30

Work in Progress 197 ✓ 7,431

Elec. adj.

Edison Chemical Works

Current Assets 193 ✓ 7,431

Loss on Elec.

during June-1916

30

30

Mfg Works 155 ✓ 50 37

Stock

National Supplies Factory Supplies 198 ✓ 1,450 37

193 ✓ 3,100 00

Edison Chemical Works

Current Assets 193 ✓ 13,186 64

Elec Works Income

+13 not found in the

I put somewhere in

June. This entry to

be reversed in July-1916

30

Edison Phono Works Contract 34 ✓ 504,457 47

Accounts Receivable 9 ✓ 504,457 47

Edison Phono Wks Contract Acct 994,18 ✓

" Elec " 7.50 ✓

" Phono Accts 3877.64 ✓

" Cost of Mfg 165,494 ✓

To close out balances

appearing in above the

I. Hospital

June-1916

30

Accounts Payable 387 ✓ 270 22

Edison Phono Wks. 270 22

Edison Phono Works Contract 34 ✓

To close out

balances appearing in above

the Phono Works Contract

June-30-1916

30

Accounts Payable 387 ✓ 10,359.91

Jobbers Advance Payments 318.74 ✓

" Add'l Pay " 19.08 ✓

" Primary Batteries 1118.10 ✓

" Contractors Accts 1713.93 ✓

" Accts Receivable 535.00 ✓

" Cost of Mfg 3,944.66 ✓

" Phonograph Rec. Mfd 48.54 ✓

" Cabinet Div 3.71 ✓

" Miscellaneous 456.94 ✓

" Export Div 115.75 ✓

" Contract 2,448.90 ✓

10,359.91 ✓

Jobbers Contract 34 ✓ 10,359.91

To close out

balances appearing in

above the I. June-30-1916

30

Accounts Payable 387 ✓ 451.11

Contract Div of Jobbers 441.61 ✓

Phono " " 9.50 ✓

Thomas A. Edison 400 ✓ 451.11

To close out balances

appearing in above the I.

Hospital

30

Thomas A. Edison 400 ✓ 999,334

Accounts Receivable 9 ✓ 999,334

Contract Div of Jobbers 198.07 ✓

Phono " 779.94 ✓

Mrs Jobbers 15.70 ✓

Edison Pathe Concert C 99,334 ✓

To close out

balances appearing in

above the I. Hospital

June - 1916

| | | |

Jun. 30 - 1916

30					
Wabash Building 4%	75	✓	87,751		
Homes & Cabins	100	✓			87,751
To close and balance appropriations on Sol. Bldg. 4% 6/30/16					
30					
Cost of Mine Lamp Accessories	600	✓	99,00		
Mine Lamp Accessories	708	✓			99,00
Inventory Factory and to close cost of Sales of K.E. Acc. during June 1916					
30					
Bob & Jay Duncan Current Advance	184	✓	378,56		
Receivable for Factory Expense General Office & Factory Overhead taken over by Bob & Jay Duncan during June - 1916	188	✓			378,56
30					
Bob & Jay Duncan Current Advance	184	✓	88,66		
Insurance Unexpired	148				88,66
Insurance taken over by Bob & Jay Duncan 6/1/16					
30					
Bob & Jay Duncan Current Advance	184	✓	94,861		
Other Interest	161				94,861
Interest on Bob & Jay Duncan Investment June - 1916					
30					
Bob & Jay Duncan Fixed Investment	187		683,555		
Bob & Jay Duncan Current Advance	184	✓			683,555
Adjustment of Fixed Investment acct to 6/30/16					

Jun. 30 - 1916

30					
Reclaim Duncan Fixed Investment	181		155,551		
Reclaim Dis. Current Advance	184				155,551
Adjustment of Fixed Investment acct 6/30/16					
30					
Cost of Commercial Bills Sold	555		639,661		
Cost of Railroad Bills Sold	574		798,656		
Cost of House Lighting Bills Sold	581		43,861		
Cost of Renewals Commercial	596		160,781		
Cost of Renewals Railroad	600		4,311		
Cost of Bals. by M.R.H.	635		30,151		
Battery Assembling Expense		E			1,661,01
Cell Forming & Finishing Exp.		E			63,796
					1,724,77
30					
Shipping Expense	638	E	4,832		
Factory Expense	639	E	4,832		
Operation of Trucks	630				88,66

July 1916

31						
√ Accounts Receivable	9			5 01		
Sales of Unmixed Cellulose 3rd Class	600					5 01
To correct pertinent analysis of Sales of Invoice 16-7-373 British Mixed Eng. Co. w/ July 1916						
31						
Bonds Purchased	111		700 00			
Profit & Loss	159					700 00
Profit made by L.D.P. Co. w/ purchase of 25 Bonds from to July 1 - 1916						
Face Value 25000.00						
Purchase Price 24300.00						
To Profit & Loss 700.00						
31						
Bonds Redeemed	704		75000 00			
Bond Purchased	113				75000 00	
To transfer to Bonds Redeemed the sales of Bonds purchased from to July 1 - 1916						
31						
Bond Revenue	113		75 00			
Other Interest	166					75 00
To credit Other Interest the month interest balance in Bond Revenue for to June 30 - 1916						
31						
Interest on Funded Debt Accrued & Not Due	166		150000 00			
Matured Interest on Funded Debt	163				150000 00	
To charge Interest on Funded Debt Accrued & Not Due & credit Matured Interest on Funded Debt the month interest accrued for 6 months ended June 30 - 1916						

July - 1916

31						
Interest on Funded Debt	166		10700 00			
Interest on Funded Debt Accrued and not due	166				10700 00	
Interest at 6% on Bonds not redeemed to the amount of 711000.00 711000.00 @ .06 ÷ 12 = 10700.00 Above entry for month of July - 1916						
31						
Finished Cells Fullers 2nd class 3279 at cells	313		1087 11			
Underwood Allowances	500		1077 19			
Cost of General Consignment 300 at 1st class	333				1809 06	
Jobbing Orders 2760	180				300 16	
Factory Expense	138					38
12 - A						
To charge Underwood allowances with tax incurred in the replacement of 381 at cells by 300 at cells. See R.O. 9919-9970 - 10761 - 10767 - 10651 - 10661 - 11311; also Process 16-7-767 - 10-8-107 & 10-9-011 & 16-7-870 also credit 16-7-100						

31							
Rx Sales	468		639 15	✓			
Sales Accounts	946				639 15	✓	
To charge Sales							
a/c with accounts							
during July - 1916							
31							
Employees Liability Insurance Accounts	450		376 95	✓			
Reserve for Unexpired Insurance (Liability)	719				376 95	✓	
Liability Insurance							
accounts for July 1916							
Office Pay Roll 3785							
Factory " 291.13							
31							
Insurance &c	460		9 66 56	✓			
Insurance Unexpired	708				140 19	✓	
Reserve for Unexpired Insurance (Fire)	720				826 37	✓	
Insurance							
expired a/c accounts							
during July - 1916							
31							
Reclaim Division Current Account	157		237 00	✓			
Reserve for 3rd class Collection	511						
Reclaim Division					237 00	✓	
Sales 1/3rd							
class delivered by Repair							
Dept & Reclaim Division							
during July - 1916							
31							
Mill Supplies & Repairs	500		768 35	✓			
Jobbing Orders	1300	✓			768 35	✓	
38 91							
Sales 1/1-36"							
Shorts Filter Plates sold							
& 20 Frames Plates							
as per 11-9-1909							

31							
Mill Supp & Repairs	500		10 67 10	✓			
Jobbing Orders	1300	✓	1 10 08 43	✓			
6381							
Mill Supp & Repairs	500				1 10 08 43	✓	
Jobbing Orders	1300	✓			10 67 10	✓	
6381							
Vol 11 159	Cost of Sales						
708	of Packing Cases sold						
	& Rec from March 11 -						
	to May - 31 - 1916						
31							
Reclaim Division Current Accounts	157			11 44 84			
Factory Expenses	458	✓				11 44 84	✓
15-3							
Current used by							
Reclaim Division during							
July 1916							
31							
Jobbing Orders	1300	✓		175 97	✓		
4746							
Factory Expenses	458	✓				175 97	✓
15-3							
Current consumed							
by Repair Dept during							
July - 1916							
8379.8 Ratio @ 1½ 175 97							
31							
Reclaim Storage Battery Supply & Insurance	18			36 19	✓		
Reclaim Storage Battery Supply Co							
New Orleans	39					36 19	✓
To transport							
the credit of Sal Ratio							
New Orleans the following							

expense		Revenue		
11-5-1916	31.51	11-5-1916		
11-6-1916	21.71	2-1918	7.60	
199	30		3.78	
200	7.60			
201	21.60			
310	10.67			
330	18.61			
406	39.00			
410	17.00			
	36 19			

July - 1916

31

Edison Storage Battery Supply Co. Philadelphia	98		765 51		
Edison Storage Battery Supply Co	18				765 51 ✓
Cash Discounts Rec'd					
To correct entry of the following accounts in General Ledger					
Dr Furniture 16-5-1919 -					
1616 - 1654 - 1665 = 16-6					
459 - 554 - 840 - 841 - 890					
1174 Cash Furniture					
16-5-154 - 741 - 761 - 373 - 398					
16-6-96 - 167 - 187 - 336 - 337 - 390					
31					
Refund - Replacement of Defective Product	736		719 30		
Jobbing Order	1314	6			715 51 ✓
Freight Bell Telephone	371	6			1 07 ✓
1914 acct 179					
1915 " 192					
Refund made to Defective Telephone during July - 1916. Order taken from the Defective order. Receipt of material not yet					

July - 1916

31

Accounts Receivable				977 77
Edison Phonograph Co. - Maine Business	5.00	✓		
Jobbing Work " "	30.00	✓		
" Rebuilt Phs	11.55	✓		
" Phonograph Wax	4.15	✓		
" Primary Battery	200.15	✓		
" Storage Acid	71.10	✓		
	322.00			
Thomas A. Edison				639 19
Jobbing Repairs	106.70			
" Cracker Business	361.96	✓	Comp. Acct.	
" Phonograph "	165.86	✓		
" Cracker Phonograph	7.10	✓		
	641.62			
Edison Phonograph Work Current Advances				1281 15
				2920 67
Accounts Receivable				
Jobbing Contract Rec'd	466.54	✓		
" Dice Mould	41.10	✓		
	507.64			
Accounts Payable				267 47
E.P.W.C. Contract	33.7	✓		
Jobbing Cons - Maine	330.00	✓		
" Adv - Pig Rec	18.01	✓		
" Phonograph Wax	16.69	✓		
" Primary Battery	937.31	✓		
" Dues Recd Mfg	100.00	✓		
" Storage Acid	1738.09	✓		
" Gas Cons Rec'd	33.15	✓		
	3207.47			
Thomas A. Edison				401 50
Jobbing Cracker Rec'd	401.90	✓	Comp. Acct.	
" Phonograph "	365.03	✓		
Jobbing Repairs	766.01			
To transfer balances shown in the above account from E.P.W.C. books to E.H.P.Co. books to July 31 - 1916				

Void

See correcting entry p. 489

| | | |

July 1916

31							
Billing Expense		117	6	168.84			
40-8							
Service Expense		171	6	1.67			
70-6							
Jobbing Orders		134	6	81.60			
1974	53.80						
1548	27.80						
Anderson Allowance		140		33.65			
Depreciation of Plant and Equip't		150		34.15			
Reserve for Dep. of Plant and Equipment		114				132.75	
Depreciation of Plant and Equip't Outside during July 1916							
31							
Billing Expense		117	6	60.11			
40-6							
Advertising Expense		119	6	139.34			
50-6							
Adm. and General Ex.		153	6	78.08			
60-6	74.27						
60-11	3.81						
Interest Expense		171	6	3.37			
70-6							
Depreciation of Plant and Equipment		150		31.62			
Reserve for Depreciation of Plant and Equip't Acct.		114				186.01	
Depreciation of J.H.B. account during July 1916							
31							
Billing Expense		117	6	270.84			
40-5	10.35						
40-15	8.68						
40-25	7.54						
40-35	.51						
Reserve for Depreciation of P.G.		114				270.84	
Depreciation of J.H.B. Outside during July 1916							

July 1916

31							
✓ Accounts Receivable		7	✓	20628.29			
✓ J.H.B. Inc. Electric Div. Cons. Co.							
J. A. Edmc Central Co.		36	✓			20628.29	✓
To return Consignment							
Yr. of E.A.B. & J.H.A.							
Chicago Inc. Electric							
Discussion pending							
tariff to Central Co.							
7-29-1916.							
31							
Depreciation of Plant and Equipment		150		7990.66	✓		
Reserve for Depreciation of Plant and Equipment		114				7990.66	✓
Depreciation of P.G.							
& Line Apparatus for							
July 1916							
Per G.	7164.45						
J. A.	826.21						
	7990.66						
1% of 799066.13 = 79906.6							
31							
Cost of Reconditioning Meters		612		8.15	✓		
Reserve for Depreciation of Plant and Equip't		114				8.15	✓
Depreciation of Meters accrued for July 1916							
31							
Billing Expense		117	6	4.79			
40-6							
Service Expense		171	6	13.68			
70-6							
Reserve for Depreciation of Plant and Equip't		114				18.47	✓
Depreciation of Permanent and Inspection Equip. during month of July 1916							

July 1916

31							
Advertising Expense		619	6	61.67			
505							
Reserve for Depreciation of Plant and Equip'g		514				61.67	
Depreciation of Ex-hibit Equipment during July 1916							
31							
Accounts Payable		387		9267.20			
J & E Adv. Service (Inc.)	3867.98	✓					
" General Division	1996.70	✓					
" Official Printing	275.57	✓					
" Exhibit Department	514.18	✓					
" Primary Battery	95.663	✓					
Musical Phone	55	✓					
Electrical Dep't	10.00	✓					
Storbatter Acid	1739.09	✓					
Disc Record	400.80	✓					
Cylinder	660	✓					
J & E. Contrall (Inc.)		36				9267.20	
To close out balance appearing in above A/c July 31-1916							
31							
Accounts Payable		387		705.65			
J & E Inc. Contract Maintenance	610.60	✓					
" " Phone Removed Mfg	95.05	✓					
J & E Inc. Contrall		36				705.65	
To close out balance appearing in above A/c July 31-1916							
31							
Accounts Payable		387		1707.49			
E. Phono. Mfg.		✓					
Edison Phono Mfg Contrall		34				1707.49	
To close out balance appearing in above A/c July 31-1916							

July 1916

31							
Accounts Payable		387		669.01			
Auxiliaries Div. J & E.	469.91	✓					
Phonel " "	199.10	✓					
J Thomas A Edison		400				669.01	
To close out balance appearing in above A/c July 31-1916							
31							
Thomas A Edison		400		1366.92			
Accounts Receivable		9				1366.92	
✓ Auxiliary Div. J & E	367.91						
✓ Phonel Port.	999.16						
✓ Amido Phonel	200						
To close out balance appearing in above A/c to July 31-1916							
31							
Edison Phono Mfg Contrall		34		9833.83			
Accounts Receivable		9				9833.83	
✓ Edison Phono Mfg. Assem. J & J	199.00						
✓ " " Cotton Division	6716.68						
✓ " " Cost Maint.	80.00						
✓ " " Production	453						
✓ " " Shipping	101.33						
✓ " " Exhibit	2500.00						
To close out balance appearing in above A/c to July 31-1916							

July 1916

| | | |

July - 1916

31											
Pattern Rental Investment A/c "B"	740		41,62	17							
11 tin Patterns											
Pattern Rental Invest A/c "A"	736							41,62	17		
To transfer value of 11 - tin cell Dot Patterns shipped to Miles Iron Baking Co Detroit during month of June											
31											
Operation account Pattern Rental System "A"	516		23,492								
Reserve for Dep'n of Patterns System A/c "A"	517							23,492			
To Charge Operation A/c for depreciation of Patterns in service for Month of July 1916											

July - 1916

31											
Operation A/c Pattern System A/c "A"	516				96	62					
Operation A/c Pattern System A/c "B"	555				531	10					
Administration Dep Cancel Exp	617									82	15
60 - 1	37,43										
60 - 2	18,47										
60 - 3	575										
60 - 4	275										
60 - 5	1016										
60 - 6	73										
60 - 7	626										
60 - 14	560										
Billing Expense	617									3,173	22
40 - 14	3549										
40 - 1	1701										
40 - 11	1907										
40 - 24	670										
40 - 2	1736										
40 - 12 - X	903										
40 - 3	4446										
40 - 4	372										
40 - 5	837										
40 - 15	1666										
40 - 25	03										
40 - 35	393										
40 - 55	188										
40 - 6	1610										
40 - 7	2057										
40 - 8	1038										
Shipping Expense	618									82	22
45 - 1	3.49										
45 - 2	1567										
45 - 3	4356										
45 - 4	2269										
45 - 5	99										
45 - 7	71										
45 - 10	204										
Advertising Expense	619									50	17
50 - 1	1472										
50 - 14	20										
50 - 1	906										
50 - 2	1607										
50 - 24	558										

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July - 1916

Continued from page 491

50-3	50.02				
50-5	5.52				
Factory Expense		607	6		19.25
75-1	14.24				
75-2	76.02				
75-4	1.92				
75-5	2.98				
75-6	.07				
75-7	14.02				
Overhead expense chargeable to Pattern Repair Department 6/30 & 7/15 to July 31st 1916.					
31					
Notes Rebate Accrued		433		42.95	
Factory Expense		155	6	128.95	
14-5 15-3	3.41				
79-3	62.96				
15-5	3.27				
15-3	60.31				
Accrued Expenses		47			171.90
To distribute J. A. Elder rental for the month of July 1916 see Aug. Journal					
31					
Factory Expense 29-3		438	6	910.00	
Material and Supplies		185			910.00
Coal used June 1st 1916. This represents entry of June 30-1916 325 Tons @ $2.80 = 910.00					
31					
Material and Supplies		194		19,199.99	
Factory Expense 79-3		155	6		19,199.99
Coal inventory July 31-1916					

July - 1916

31					
Factory Expense		155	6	1,499.55	
8-5	105.14				
16-5	20.97				
15-3	1371.54				
Mercantile Order 185		155	6	7.50	
Factory Expense 79-3 Steam costs for month of July 1916		155	6		1,505.45
31					
Finished Cases Filled Dr.		736	6	9,128.03	
Finished Cases Accounted		735			9,128.03
Mercantile Order 7.00		155	6		386.77
Factory Expense 15-3		155	6		7.88
Cut Box and Box Cut Dept. 73-9		155	6		16.53
A. B. & Red & Type Cases filled during July 1916					
31					
Finished Cases Filled M. Type		301		9,791.03	
Finished Cases Accounted M. Type		155			9,791.03
Mercantile Order 5.80		155	6		109.41
Factory Expense 15-3		155	6		5.80
M. Type Cases filled during July 1916					7.03
31					
Edison Electric Co. Current Account		403		1,318.62	
Mercantile Supplies		185			1,318.62
Mercantile Order 5.80		155	6		5.80
Factory Expense 10-5		155	6		1.00
To remove entry on page 470 this book. E.C.Co. invoice posted in Aug 1916					

July - 1916

31					
Cash sales	16	16'	10 5/		
Bad and Sway Current A/c.	18				10 5/
To transfer Cash sales					
balance appearing in					
B & Sway Books to Journal					
31					
Bad & Sway Current Advance (Interest on Investment)	18		9 4 56		
Other Interest	44				9 4 56
Interest on Pt. 2					
Division Investment for					
July 1916					
31					
Bad & Sway Current Advance	18		310 99		
Reserve for Factory Expense	46				310 99
Factory and Office					
administration for month					
of July 1916					
31					
Bad & Sway Div. Current Advance	18		1663 57		
Accrued Expense	47				1663 57
Value of Interest					
received by B & S Div.					
during July for					
which no invoices					
have been received					
J. E. Cooke Trim Co. 1710.00					
James Cooke 1000.00					
Boring & Milling 39.48					
This interest to be reversed					
in August.					
31					
Bad & Sway Current Advance	18		669 91		
Bad & Sway Fixed Investment	19				669 91
Since adjustment					
of Bad & Sway Investment					
account for month					
of July 1916.					

31					
Bad & Sway Div. Current Advance	18		18 66		
Material & Supplies	19				18 66
To correct dist					
of F.O. 16-4-791					
31					
Reclaiming Division Current Advance	18		17 50		
Reclaiming Division	19				17 50
Fixed Investment					
Reversal of last					
entry on page 483					
this book.					
31					
Reclaiming Division Current Advance	18		428 00		
Reclaiming Division	19				428 00
Fixed Investment					
Adjustment of					
fixed investment					
account for July 1916					
31					
Thomas A. Edison	20		(97 86)		
Thomas A. Edison 1916					(97 86)
To transfer balance					
in W.E. Co. on					
July 31st 1916					
31					
J & J (outside)	86		80 00		
Furniture & Fixtures (Comp)	84				80 00
To charge J & J outside					
for:-					
1 Mah. desk # 351 70.00					
1 " chair 399 10.00					
sent to Mfg. Branch					
shipped on R.M. 9689					
7-11-16.					
31					
Furniture & Fixtures (outside)	86		22 00		
Furniture & Fixtures Comp	84				22 00
To charge J & J					
(outside) for:-					
1 Stat. Ink desk 22.00					
R.M. 9711. 7-11-16.					

July - 1916

31						
Reserve for Depreciation of P.T.E.			(130)			(130)
Furniture & Fixtures						
To charge reserve for sale of one swivel arm chair sold to D.A.E. Inc.						
See G.D. N-713						
31						
D.A.E. Pl'ap.	73		97.86			
J. Armour Edison	Inv				97.86	
To transfer C. Balance of Pl'ap. to D.A.E. Co. to July 31 1916						
31						
Work in Progress	1M	6	1399.81			
Edison Elec. Ill. Co. Adv. a/c						
Edison Elec. Ill. Co.						
Current Adv.	473				1399.81	
Sales at Elec. Ill.						
July 31 1916						
31						
Edison Elec. Ill. Co. Fixed Investment	156		10759.32			
Edison Elec. Ill. Co.						
Current Adv.	473				10759.32	
Adjustment of Fixed Investment to July 31 - 1916						
31						
Mine Jump Equipment a.a.d.	208		408.78			
Mining Orders	156	6				408.78
5800						
To transfer to Mine Jump equipment acct. the Mine Jump tools bought made and delivered to finished stock during July 1916						
11 - 440 Pick @ 2.771 = 408.78						

July - 1916

31						
Name Lighting Equipment a.a.a.	208		444.02			
Manufacturing Orders	156	6				444.02
5762 97.70						
5763 99.66						
5766 103.96						
5766 89.98						
6813 27.72						
6841 30.00						
To transfer a.a.a. a/c the N.L. switchboards made and delivered to finished stock during July 1916						
3 - BL30 7/K @ 3.090 = 9.270						
3 - BL30 7/K - 3.322 = 9.966						
2 - AL30 7/K - 3.553 = 7.106						
1 - AL30 7/K - 3.990 = 3.990						
2 - B110 7/K - 3.087 = 6.174						
1 - B2 110 7/K - 2.934 = 2.934						
1 - BL30 Spec. = 2.772						
1 Special = 3.000						
31						
Cost of Mine Jump Accessories Sold.	40		795.01			
Mine Jump Accessories a.a.d.	208				795.01	
To charge the Cost of Mine Jump Accessories sold with Cost of Mine Jump equipment sold during month of July 1916						
31						
Cost of Name Lighting Equipment Sold.	40		1724.76			
Name Lighting Equipment a.a.a.	208				1724.76	
To transfer to Cost a/c the Cost of N.L. Equipment sold during month of July 1916						

July - 1916

31								
Getting Orders	1941	6	-	75	71			
5118								
Cost of New York Conv.	597						75	71
To charge about								
1% for material used								
in overhauling jobs								
during July, 1916								
31								
Factory Expense	438	6		156	37			
5-7								
Shipping Expense	673	6		156	37			
5-1								
Operation of Trucks	600						3176	64
To close out								
balance in about								
a/c on July 31-1916								
31								
Funded Debt	4-4	775	000	00				
Bonds Redeemed	721					775	000	00
To close Bonds								
redeemed up to and								
including July - 1916								
31								
Cost of Communal Cells Sold	589			777	83			
" " Railroad Cells Sold	572			197	71			
Cost of Home Lighting Cells Sold	581			223	87			
Cost of Renewal Communal Cells Sold	597			64	73			
Cost of Renewal Railroad Cells Sold	603				11			
Cost of Sales by M.K.H.	604			17	34			
Battery Rental Investment "C.B."	740			73	97			
Battery Assembling Expense	678						566	35
Cell Cutting & Fin. Cell	3019	6					538	71
31								
Battery assembling Expense	678	✓		566	35			
Cell Cutting & Fin. Cell	3019	✓		538	71			
Cost of Communal Cells Sold	589	✓					777	83
" " Railroad " "	572	✓					197	71
" " Home Lighting " "	581	✓					223	87
" " Renewal Communal " "	597	✓					64	73
" " " Railroad " "	603	✓						11
" " Sales by M.K.H.	635	✓					17	34
Battery Rental Investment "C.B."	740	✓					73	97
Acc'ts to reverse about Trial Bal.								

July 1916

31								
Cost of Communal Cells Sold	589			775	88			
" " Railroad " "	572			199	07			
" " Home Lighting " "	581			73	04			
" " Renewal Communal " "	597			65	16			
" " " Railroad " "	603				11			
" " Sales by M.K.H.	635			17	34			
Battery Rental Investment "C.B."	740			74	18			
Battery Assembling Expense	678						566	35
Cell Cutting & Fin. Cell	3019						538	71

August 1916

31					
Employees Liability Insurance accrued	534		376.95		
Employees Liability Insurance	130				376.95
To charge above for Insurance accrued during July 1916 to correct entry posted 478.					
Office Pay Roll	378				
Factory " "	794.13				
31					
Thomas A. Edison Ltd.	100		47,463.45		
J.A.E. Inc Contra	36				47,463.45
To transfer the total amount which represents our payment of E.I.B.Co. Aug 31st 1916 to J.A.E. Inc					
31					
Accounts Receivable	9		3,460.17		
E. Phono Mfg Phono accounts	79,307				
E. Phono Mfg Shipping Dept	47,710				
Bayonne Decorating Div. Contract Advances	186				3,460.17
To transfer above amounts as of August 31st 1916 respective departments transfer to for amounts due E.I.B.Co					
31					
J.A.E. B.A/c	39		461.15		
Thomas A. Edison Ltd.	100				461.15
To close J.A.E. B.A/c to August 31st 1916					

August 1916

31					
Accounts Receivable	9		17,318.82		
J.A.E. Phonograph Div. " "	7750				
" Inc. Cost Acct. "	3777				
" Disc. Moved. "	6016				
" Primary Battery "	11,571.17				
" Phonograph Rec. & Mfg "	534				
" Cabinet Div. "	1705				
" Employment Service "	3543				
" Aviation Phonograph "	4700				
Edison Phono Works Current Advances	100			80,104.32	
Accounts Receivable	9				39,516.14
J.A.E. Aviation Div. 170,434					
" Inc. Contra 37,603					
Accounts Payable	387				49,587.03
J.A.E. Aviation " 7396					
" Inc. Advert. Pay Div. " 3073					
" Cost. Acct. " 71066					
" Depreciation Reserve " 83					
" Cost Advertising " 15,667					
" Primary Battery " 19,463					
" Phonograph Rec. & Mfg " 12,449					
" Contract & Maint. " 7780					
E.P. Works " 13,176					
J.A.E. Inc. Disc. Reserve 1600					
J.A.E. Ltd.	100				89,707.17
To transfer balances shown in the above A/cs from E. Phono Works books to E.I.B.Co books to Aug 31st 1916					
31					
J.A.E. Inc. Contra	36		14,768.00		
Accounts Receivable	9				14,768.00
J.A.E. Inc. Ltd. Div. Cost					
To transfer the above amounts which represents goods sold by J.A.E. Inc. Ltd. Div. which merchandise then on Cons					

August 1916

31							
Accounts Receivable	9	✓		94301	✓		
J.A.E. Inc. Municipal Phone Div.	711.62	✓					
" " adv. Phone Service Div.	730.40	✓					
" " Export Division	99	✓					
Bonded Gas Division							
Current Accounts	114					94301	✓
To transfer to Ed. Elec. Accounts due Bond & Gas Division as of August 31st 1916							
31							
Operation of Battery Battal System 'A'	156			137500	✓		
Operation of B.R. System 'B'	157					137500	✓
To Correct posting in General Ledger July 1916							
31							
Street Lighting Equipt.	7016			9035	✓		
Misc. Lamp Accessories	708					9035	✓
To Correct disb. on July Vouchers record 1916							
31							
Repairs Account	606			7700	✓		
Repairs Expense (Pumps)	476					7700	✓
To Correct recap. on analysis of Repairs for July 1916 per ref. on analysis of Vouchers							
31							
Edison Storage Battery Supply Co. New Orleans	39	✓		3934	✓		
" " " " " Phila.	38	✓		75	✓		
Edison Storage Battery Co. Jan. Inv. Accts.	18					3934	✓
To transfer above amounts from Invoices to New Orleans & Phila. in July 1916							

August 1916

31							
Employers Liability Insurance Accrued	414			39083	✓		
Reserve for Unexpired Insurance	519					20083	✓
Liability Insurance accrued premiums August 1916							
Factory Payroll 3604.16							
Office Pay Roll 90.67							
31							
Selling Expense	6..			2677.6	X		
Do-7 Installed Cells Jobbing 2nd 5th Ab. Cells	313					2478	✓
Jobbing Orders 1760	134					1318	X ✓
To charge above for Cost of 5th Ab. Cells and expense to determine error in repair department on a tallied of 6 Ab. Cells returned by Mellen Orders, then M.C.N. at Mach. on R.P.C. by B. June 1916							
31							
Insurance	6..			9156	✓		
Insurance Unexpired	128					1123	✓
Reserve for Unexpired Insurance (Fire)	520					8033	✓
Insurance expired and accrued during August 1916							
31							
Jobbing Orders 1760	134			7806	X		
Factory Expense No-3 Current Consumed by repair dept. Jobbing Aug 1916 Total F.M. Payroll 7806	458					7806	X

August 1916

31					
Reserve for Depreciation of P.&E.	516	500.00			
Plant and Equipment	60			500.00	
Sale of 1 Grinding					
machine Inv. No 633					
100% added Inv.					
16-8-1916 K.M. 993					
31					
Reserve for Depreciation of P.&E.	516	38.50			
Furniture & Fixtures	61			38.50	
One roll top desk					
Inv. No 513 Cus. Invoice					
16-8-1916 K.M. 981b					
31					
Accounts Receivable	9	17.91			
Operation A/c Bottom Rotary					
Investment A/c	176			17.91	
To journalizing					
B.R. Invoices for Aug					
1916					
24	1.10				
25	1.61				
26	3.55				
27	4.1				
28	1.60				
29	4.17				
1 & 2	.17				
31					
Interest on Funded Debt	462	10,700.00			
Interest on Funded Debt					
Accrued not act. due	406			10,700.00	
Interest at 6%					
on funds not returned					
to the amount of					
$714,000.00 @ 6% ÷ 12 =					
$10,700.00					

August 1916

31					
Operation A/c B.R. System A/c	516	172.65			
Reserve for Depreciation					
of B.R. System A/c	517			172.65	
To Charge operation					
A/c for depreciation					
of telephones in					
service during					
August 1916					
31					
Reclamation Division Current Account	162	4,359.00			
Reserve for 3rd Class					
Cells in reclamation Div.	755			4,359.00	
Third Class Cells					
delivered to reclaim-					
ing division during					
Aug. 1916					
31					
Reserve for Replacements of Obsolete	736	496.57			
Product					
Jobbing Orders	132			496.57	
1960					
Reserve made					
on Inter-departmental					
repair orders during					
Aug 1916 See detail on					
file					
31					
Jobbing Expense	438	35.14			
1-3					
Water Rebate Accrued	493			35.14	
To adjust above					
account agst. Cust-					
omers by J.W.F. Inc.					
in July - 1916					

| | | |

August 1916

31

Forward from folio 507

50-3 736

-5 605

Research Expense 627 ✓ 1,341 ✓

75-1 1060

7 1961

4 95

5 451

6 —

7 879

Overhead expense
charged to P&L
account P. to August
31st 1916

31

Accrued Expense 47 ✓ 1,21,190 ✓

Mtn Rebate accrued 433 1,41,901

Factory Expense 455 ✓ 1,58,617 ✓

79-3 6491

15-5 3277

15-3 6038

Bal Mary Current Ac. 184 ✓ 3,41

To reverse
entry on folio 403

August 1916

31

Factory Expense 438 ✓ 1,40,82 ✓

15-5

Selling Expense 440 ✓ 86,41 ✓

40-6

Shipping Expense 62-3 ✓ 6,40 ✓

45-5

Adv. Expense 619 ✓ 12,80 ✓

50-5

Administrative Exp. 453 ✓ 1,43,43 ✓

60-5 67,84

60-12 80,59

Service Expense 621 ✓ 6,40 ✓

70-4

Research Expense 627 ✓ 6,40 ✓

75-5

Patents 45-1 ✓ 3,0 ✓

Receiving Divis Current Account 142 ✓ 6,40 ✓

Bal. Ent Inv. 184 ✓ 6,40 ✓

Accrued Expense 47 ✓ 41,576 ✓

To distribute
D.A.B. Inc Brick
Adm. Service Bill
*945 for phone
service etc for
August 1916

31

Factory Expense E.458 ✓ 1,91,999 ✓

79-3

Materials & Supplies 195 ✓ 1,91,999 ✓

Value of coal
inventory of Aug.
1st 1916

31

Materials & Supplies 195 ✓ 2,21,276 ✓

Factory Expense E.458 ✓ 2,21,276 ✓

79-3

Coal Inventory
Aug 31st 1916

August 1916

31									
Factory Expense		×	6	ex	377	54	✓		
16-5	188771								
79-3	188771								
Factory Expense		×	6				ex	377	54 X
15-3	18877								
79-3	18877								
To correct distribution of steam Cost. for July, 1916									
31									
Factory Expense		138	6	ex	2487	540	X		
8-5	19779								
15-3	191835								
16-5	309871								
Memory Order 1675		156	6	ex	750	X			
Factory Expense		138	6				×	7483	90 X
79-3									
To distribute Cost of steam for month of august 1916									
31									
Selling Expense 40-6		640	6	ex	681	39	X		
Advertising Expense 50-5		649	6	ex	12	93	X		
Adm and Gen Expense		642	6	ex	76	42	X		
60-4	7361								
60-11	381								
Service Expense 70-4		671	6	ex	7446	X			
Depreciation of P&E		450			3203		✓		
Reserve for Dep of P&E		514						18795	✓
To charge store for depreciation of P&E at cost August 31. 1916									

August 1916

31									
Selling Expense			6	ex	73	19	X		
40-5	113								
40-15	86								
40-25	7								
40-35	5								
Adm and General 60-4			6	ex	33		✓		
Reserve for Dep. of P.								73 43	✓
To charge store for depreciation on P&E (outside) for august 1916									
31									
Selling Expense 40-8			6	ex	168		X		
Remnell Expense 70-4			6	ex	167		X		
Jobbing Order 1288	53								
5548	71								
Anderson Allowance					73	65	✓		
Depreciation of P&E					54	15	✓		
Reserve for Depreciation of P&E To charge store for depreciation P&E (outside) for Aug 1916								1378	81 ✓
31									
Cost of Remodeling Motors					1305		✓		
Reserve for depreciation of P&E & expense Motor Acct for august 1916								1305	✓

August

| | | |

August 1916

31					
J. A. Edison		400		589.05	
Accounts Receivable		9		1204.76	
J. & L. Machine Plant					
J. A. Edison		400			1204.76
Accounts Receivable		9			589.05
J. & L. Phonograph Plant	589.05				
Quincy Plant	1200				
To close acct. balances appearing in above accounts to Aug 31 - 1916					
31					
Accounts Payable		387		3758.57	
Edison Phono Works	3799.57				
" Cash Dept.	71.53				
" Jewel	7.47				
Edison Phono Works Contract		34			3758.57
To close out balances appearing in above accounts to Aug 31 - 1916					
31					
Accounts Payable		387		10360.53	
J. & L. Inc. Administration	3349.40				
" Admin. Plant	30.73				
" Export Div.	810.77				
" Disk Mach.	300.00				
" Cylinder Mat.	750.66				
" Disc Record	56.00				
" Cylinder	13.51				
" Consit & Maintenance	781.89				
" Phonograph Factory	644.09				
" Contract Div.	1963.45				
J. & L. Inc. Contract	56053 / 33	36			10360.53
To close out balances appearing in above accounts to Aug 31 - 1916					

August 1916

31					
Accounts Payable		387		38.45	
Machine Div.	7396				
Phonograph Mat.	14449				
Thomas A. Edison		400			38.45
To close out balance in above accounts to Aug 31 - 1916					
(Jan 1 1917 reversing) (This entry to stand) Jan. 1917					
31					
Finished Cells Accounts		7355	1530765.44		
Work in Progress		128			1530765.44
A/B, 34					
Type Cells assembled during Aug. 1916					
31					
Finished Cells assembled W. Jones		7357	19207.47		
Work in Progress		128			19207.47
W. Jones Cells assembled during August 1916					
31					
Mine Fund Accounts (and)		7.3		903.45	
Manufg. Orders		151			903.45
5800 50.60					
5724 97.80					
To transfer to and the Mine Fund entries and charging Parts Materials and Cost to finished Stock during Aug 1916					
15 - 5800 @ 3.37½ = 50.60					
70 - 5801 @ 1.397½ = 97.80					
1 Charging Parts Cost	903.45				

August 1916

31

Surplus 533 2,775,301.56

Profit & Loss 534 2,775,301.56

To transfer to former account
sundry charges made in May
& June 1916 to latter account
applicable to period endings
February 29th 1916

Accumulated Loss of Edison
Storage Battery Supply Co. to Feb.
29th 1916 34,913.45

Amounts necessary to increase
Reserve for Bad Debts to $30,000.00
Feb 29 1916 13,179.44

Reserve for Unearned
Profits on Consignments –
Feb 29th 1916 13,777.60

Reserve for obsolete stock
Feb 29th 1916 9,410.70

Reserve for Unsellable
Consignments Feb 29 1916 5,897.37

Reserve for 3rd Class
Cells

To reverse Profits taken
on above cells in Reserve
Division until final time
as realized Feb 29th 1916 79,175.95

Reserve for interest
accruing
On Mortgage advanced
through Thomas A. Edison
for buildings and equipment
to 2-29-16 124,798.62

Adjustment of Work in
Transit
Amount 2-29-16 817.60

August 1916

31

Profit & Loss 534 2,707,74

Surplus 533 2,707,74

Adjustment of
Work in Process
Account sundry
Invoices not
entered by Edison
Chemical Works
2-29-16.

31

Reserve for Unearned Profits on Consignments 531 488,612

Profit & Loss 534 488,612

This entry made
to reduce the reserve
from to $887,48 as
of May 31 1916
This amount of
$488,612 represents
the approximate
profit on Consigned
goods sold from
March 1st to May
31st 1916

31

Nickel Cell Dept 276 1,537,986.61

Nickel Cell Assembled 235 1,412,201.

Manufg Orders
5701 116 b 1,766.66

Factory Expense
15-3 438 b 15,919.39

Cell Cost Kin Cell Dept 340 b 2,130.
33-3

A.B.G.F.
Type Cell Filler
Journ August 1916

August 1916

| | | |

August 1916

31							
Box + Tray Current Advance	184			948 54			
Box + Tray Fixed Invest	187					948 54	
Final adjustment of Fixed Investment a/c for August 1916							
31							
Reclaiming Division Fixed Invest	141			1456 18			
Reclaim Division Current Adv.	164					1456 18	
Adjustment of Fixed Investment Account for Aug 1916							
31							
Factory Expense	401	b		7587 96			
A-7							
Shipping Expense	402	b		751 96			
A-1							
Operation of Division	600					11797	
To close out balance in above account to Aug 31st 1916							
31							
Finished Cells Filled M Cages	301			175 65			
700 M8 Cells							
Work in Progress adjustments	178			70 585			
Cost of Mine Lamp Cells	178					381 50	
Trim Cells Filled							
700 M8 Cells							
Work in Progress adj							
To Correct error in treating 100 Mine Lamps on Invoice 16-8-56 (Credit Invoice) which were billed as Mine Lamps and shown here but letter as 100 M8 15-1							

August 1916

31							
Cost of M8 Cells Sold	580			1816 63			
Trim Cells Filled M Cages	301					1786 65	
Work in Progress adj	178					79 98	
To Charge above for Cost of 700 M8 Cells treated as a sale of 100 Mine Lamps on Inv 16-8-503							
31							
Reclaiming Division Current Advance	162			741 00			
Revenue for 3rd Class Cells in Reclaim Div	745					741 00	
Value of 3706 A/c Cells Cut up during March. These Cells are added to inventory of March 31st 1916							
31							
Revenue for 3rd Class Cells in Reclaim Div	745			7084 00			
Reclaim Division Current Advance	162					7084 00	
To reduce revenue for 3rd Class cells to value of cells cut up to August 31st 1916							
31							
Reclaim Division Current Advance	162			377 49			
Profit & Loss	589					377 49	
Value of recovered				79 48 13			
Less				461 664			
Factory Expense							
Less Recovery				79 48 13			
Overhead Expense				377 49			
				461 664			
To Credit P.L. for value recovered in excess of Cost to Aug 31st 1916							

August 1916

31								
Cost of Commercial Cell Sold	560	✓	11,755					
" " Railroad	572	✓	30261					
" " House Lighting	573	✓	2850					
" " General Commercial	591	✓	11,464					
" " Railroad	603	✓	28					
Sales by M.K.T. Installment	605	✓	7350					
Battery Repair Investment Acct.	576	✓	1,573					
Battery Assembling Expense	608	✓				✓	1,376	
Cell Coat & Fill Cell	349	✓				✓	197	
To charge about a/c for Battery Assembling & Cell Coating Expense during August 1916								
31								
Edison Chemical Mfg. Fixed Investment & Edison Chemical Mfg. Current Account	576	✓	74,563					
	573					✓	74,563	
Since adjustment of E.C.M. Fixed Investment a/c for August 1916								
31								
Markets Payment 6% Ded. Edison Chemical Mfg.	138	✓	7,503.73					
	573					✓	7,503.73	
Current Account Loss of E.C.M. during August 1916								
31								
Reclaim Division Fixed Investment	147	✓	187.16					
Reclaiming Division Current Account	147					✓	187.16	
To correct final adjustment of Fixed Invest. account for August 1916								

August 1916

31								
Profit & Loss								
Return for Interest #33,736.49	514	✓	72,726.49					
	516					✓	72,726.49	
Accrued Int. accrued on Money borrd. thru A. Edison for New buildings & equipment from March 1st 1916 to Aug 31st 1916								
31								
Bond Reserve Profit & Loss	513	✓	75,000					
To Credit Letter 516 a/c for interest on bonds purchased prior to maturity at 6% per annum for 6 month	516					✓	75,000	
31								
Return for 3rd Blue Cell	518	✓	1,649,279					
Return for 3rd Blue Cell on Bond Sales	745					✓	1,028,200	
Return for 3rd Blue Cell on Return Div.	745					✓	621,079	
To close out former account into Letter to Aug. 31st 1916								

September 1916

30					
Sales	468		17783 01		
Sales Accrued	396	✓			17783 01
To charge					
Sales Bill					
accrued during					
August & Sept 1916					
30					
Accounts Receivable	10		77944		
Christian Account					
Battery Rental Instalment Bill	✓				
To juvenile	56				77944
B/R invoices for					
Month of Sept 1916					
30	69				
31	55				
32	606				
33	277				
34	1717				
30					
Jobbing Orders #760	135	✓	6770		
Factory Expense 5-3	138	✓			6770
To charge above for Current Consumed in Repair Department during Sept 1916					
1513 K.W.H. @ 1¢					
30					
Reclaim Division Current account	142	✓	11991		
Factory Expense 5-3	138	✓			11991
Current Consumed by above during Sept 1916					

September 1916

30					
Advances to Employees	11	✓		75 00	
E. J. Sawyer	11	✓			
Advance to Employee	11	✓			
N. E. Thompson	11	✓			75 00
To Correction in distribution on Voucher 16-9-198					
2 Bad Notes					
30					
Reclaim Division Current account	142		1045 04		
Reserve for 3rd class bills in Repair Dept					
Reserve for 3rd Class Bills in	341		1045 04		
Reclaim Division	142				1045 04
3rd Class Bills in Repair					
Department	371				1045 04
3rd class Bills in					
Current to Reclaim					
division during Sept.					
1916					
30					
Invoice Expense 70-4	67	✓	11 00		
Jobbing Orders #760	135	✓			11 00
To charge above for Cost of over-heating a battery on which Customer charged he mind after work was completed. Battery Consists of 5 x 4 Cell returned on R.R. 16018 R by Blackstone Valley Exp Co. 10-31-16					
30					
Profit & Loss	39		761 508		
Reserve for Accrued Interest	16				761 508
To Correct entry made as of Aug. 31st 1916					

September 1916

30							
"Operations" "C" B R & "L" "D"		526	✓	8376			
Administration General		453	✓			1	1348
60-1	473.						
2	507.						
3	13.						
4	35.		✓				
5	193.						
6	07.						
7	56.						
17	69.						
Selling Expense		460	✓			1	4535
60-14	553.						
1	1085.						
2	766.						
2A	13.						
4	674.						
5	67.						
5							
3	656.						
4	51.						
5	96.						
15	248.						
25	01.						
35	11.						
55	17.						
6	738.						
7	284.						
8	180.						
Shipping Expense		470	✓			1	1179
60-1	49.						
2	764.						
3	591.						
4	217.						
5	73.						
7	05.						
10	30.						
Advertising Expense		619	✓			1	563
50-8	188.						
1	69.						
12	05.						
24	50.						
2	162.						
Forward							

September 1916

Forward							
50-311	19.						
3	54.						
5	53.						
Research Expense		627	✓			1	751
75-1	192.						
2	385.						
3	33.						
5	48.						
7	93.						
Crooked Charges to BRA 4/c a/c to Aug 31, 1916							
31.							
Profit & Loss		539		11,7098			
E Chas McCurrach Adv.		412				1	11,7098
To close out to above, loss sustained thru fire since May 1916.							
Depreciation of Plant & Equipment		410		80,9131			
Reserve for Depreciation of Plant & Equipment		514	✓			1	80,913
Depreciation of Plant & Equipment and Fire Apparatus during Sept. 1916.							
P&E.	80,331376						
Fire Apparatus	579931						
	80,913307						
1% of 80,913307 = 80,913							

September 1916

30

Land & Buildings — 410 — 337,545.41
Boiler House & Chimney — 166638
Buildings Not Charge — 333104.76
Plant & Equipment — 600 — 4,936,575.54
Boiler & Boiler House
Equipment — 711140.57
Machinery & Equipment — 4,775,503
Edison Chemical Co. Current Di — 413 — 397,545.30
Buildings — 168,333.68
Machinery & Equipment — 779011.62
Reserve for accrued interest — 516 — 1,506,50.19
Thomas A. Edison — 1000 — 1,379,393.18

do credit Thomas A. Edison with value of new plant as of Sept 1st 1916 together with interest at 6% per annum on all moneys advanced during the construction of plant as follows:

Boiler House & Chimney	166638		
Interest	5848.13	172486.51	
Boiler & Boiler House Equip	711140.57		
Interest	17791.96	728932.53	2,879,797.77
Machinery & Equip. N. Charge	4,775,503		
Interest	119437.37	4,894,940.37	
Buildings C. N. Charge	333104.76		
Interest	8686.37	341791.13	
Buildings C. Stores Tube	168,333.68		
Interest	4166.09	172499.77	
Machinery Eq., Stores Tube	779011.62		
Interest	19507.97	798519.59	

September 1916

30

Prepayment — 70300.00
Accounts Payable — 70300.00
do transfer to show the amount of Cash prepayment of June 19th, 1916 by Edison Accounts Estate Ltd., as per H.M.B. - 71-3-57 Sept 1916.

30

Operation A/c B R System a/c — 516 — 731.71
Reserve for Depreciation of Ph. J. a/c — 517 — 731.71
do Charge above for depreciation of batteries retired in service during Sept. 1916.

30

Water Rates Accrued — 1531
Factory Expense — 79.97
14-5 — 176
79-3 — 6149
15-3 — 6683
Bad Debt Write off — 334
Accrued Expense — 1,737.3
do distribute the E. Inc. Water bill for September 1916

30

Interest on Funded Debt — 1070.00
Interest on Funded Debt — 1,070.00
accrued and not due to 6
Interest at 6% on bond not redeemed to the amount of £178,200 as @ 6% for Sept 1916

September 1916

30					
Cost of Revenue Motors	612		1305.00		
Reserve for Depreciation of Plant & Equipment	514	✓			1305.00
To depreciate Motor Accommodations for Sept 1916					
30					
Selling Expense 40-6	640	✓	630.00		
Advertising Expense 50-1	619	✓	136.34		
Adm & General Expense 60-6 7305 / 60-11 381	653	✓	7686.00		
Service Expense 70-4	671	✓	74.50		
Depreciation of Plant & Equipment	650		3786.00		
Reserve for Depreciation of Plant and Equipment	514	✓			188.78
To charge above for depreciation of F & S at Cincinnati Sept 1916					
30					
Selling Expense 40-5 1167 / 15 885 / 15 [illegible] / 35 [illegible]	640	✓	2173.52		
Administration General Expense 60-11 33	653	✓	33.00		
Reserve for Depreciation of Plant & Equipment	514	✓			2390
To charge above for depreciation on F & S outside for September 1916					

September 1916

30					
Jobbing Order 48-56 / 57-68 39 / 7885	135	✓	81761		
Selling Expense 40-8	640	✓	16.00		
Service Expense 70-4	671	✓	16.00		
Anderson Allowance	540		73.65		
Depreciation of Plant & Equipment	650		2376.00		
Reserve for Depreciation of Plant & Equipment	514				1515.72
To charge above for depreciation on Plant & Equipment outside for Sept 1916		✓			
30					
Reserve for Unpaid Insurance (Fire)	519		17.67		
Employers Liability Insurance Accrued	495				17.67
To reverse part of entries on Dec 1916 on account of change in rate per month					
30					
Employers Liability Insurance Accrued	495	✓	367.96		
Reserve for Unpaid Insurance (Liability)	519				367.96
Liability insurance accrued during September 1916 Factory 3408.81 / Office 376.15 / 3784.96					

September 1916

30					
Repairs & Replacements of Depreciation Reserve	736	✓	75400		
Jobbing Orders	136	✓			75400
17760					
Material & Labor used on inter department work repair orders during Sept 1916 per detail on file					
30					
Operation of Incident	600		639.50		
35-41					
Billing Expense	600	✓	99.98		
50-7					
Advertising Expense	600	✓	9.99		
50-51					
Research Expense	677	✓	3.31		
75-7					
Billing Expense M R & Statistician	636	✓	160.54		
60-7					
Jobbing Orders	135	✓	34.24		
4 Orders					
5548	9.50				
	7.95				
Repairs & Replacements of Depreciation Reserve	736		1140.83		
Operation Accounts "B R" Account "A"	592		7.39		
Cost of Renewals Innerspring	598		7.49		
Cost of Renewals Redwood	603		1.70		
Anderson Allowance	540		13.34		
Jobbing Orders	136	✓			1537.16
17760					
Cost of the charge repair orders completed during Sept 1916. See detail on file					

September 1916

30					
Income Tax	498		55239.21		
Provision Income Tax Accrual	398				55239.21
Do Charge above for income tax accrued on surplus accumulated from March 1st 1916 to August 31st 1916 at the rate of 2½% per month					
30					
Jobbing Orders	135	✓	184.55		
5545					
Receipt of New York Consignment	300				184.55
Material used in overhauling job during Aug & September 1916					
August 104.60					
September 79.95					
30					
Iron Bells Filled Dr	575		8993.41		
100 Bells					
Iron Bells assembled	575				857.83
100 Bells					
Manufg Orders	157	✓			37.00
5801					
Factory Expense	138	✓			9.36
15-3					
Bell Casting & Iron Cut Dept	344	✓			15
33-3					
To correct error in debiting day bells on hand in Aug 1916.					

September 1916

30						
Suspense	13	31896.18				
Profit & Loss	59			1	620.78	
Suspense	533			1	256.89	00
To Credit P&L for rent received on new building from March 1st 1916 to Aug 31st 1916 Also Credit Suspense for rent on new building from Dec 1st 1915 to March 1st 1916						
30						
Suspense	15	1555.01				
Rent Received	86			1	1555.01	
To Credit Letter Up for rent received on old building from March 1st 1915 to Aug 31st 1916						
30						
Suspense	42	10707.00				
Suspense	133			1	10707.00	
To Credit Letter Up for rent received on old building from Dec 1st 1915 to March 1st 1916						
30						
Factory Expense No. 16-5	436	17.43				
Rates Account	775			1	17.43	
To charge above for freight on Erie R.R. bill #597 which is part of amount billed by us to Edison Chem. Wks in Sept 1916 for freight on Carload fuel oil shipped 1916. Car #1705						

September 1916

30						
Finished Cells Assembled	725	16491.97				
Work in Progress A. B. B. & J type Cells assembled during Sept 1916	179			1	16491.97	
30						
Finished Cells Assembled M Type	725	19731.57				
Work in Progress M type Cells assembled during Sept 1916	179			1	19731.57	
30						
Work in Progress	179	1761.21				
M 375-1 Container Stamp.	1049					
" 361-1 Mica Tang & Cover Assem	11931					
" 356 Container Mfg Stamp	306					
783 Oil Selling Plate	46					
Reserve for Factory Expense	456	456	855.61			
Work in Progress Adjustment	179		836.11			
Work in Progress Adj.	179			1	71.68	
Work in Progress	179			1	370	
M 356	306					
" 357-1	18					
" 783	46					
Reserve for Factory Expense	456	456		1	466	
To reverse part of letter on file " 5M-5N other book						
30						
Sales of Scrap	770	182.21				
Advertising Expense	649			1	182	
To credit letter account for return of 456# assorted paper, cotton, twine 16-8-6 at 45¢ per hundred pounds						

September 1916

| | | |

September 1916

| | | |

September 1916

30				
Thomas A Edison Inc	86	195000000		
Unissued First Mortgage	414			
Bonds			195000000	

September - 1916

30				
Home Lighting Equipment	404	915583		
Mfg Orders	157			915583
5811 57 16				
5814 184 63				
5815 177 61				
5816 38 20				
5817 48 30				
Deliveries made				
to Franklin Stock for				
Sept-1916				
30				
Mine Lamp Cost	404	1206170		
Mfg Orders	157			1206170
5810 917730				
5814 288 40				
Deliveries made				
to Franklin Stock during				
Sept-1916				
30				
Cost of Mine Lamp Cost	404	984946		
Mine Lamp Cost	404			984946
Cost of M Lamp				
Sold during Sept-1916				
30				
Cost of Home Lighting Equipment	404	1910657		
Home Lighting Equipment	404			1910657
Cost of H L Eq of				
Sold during Sept-1916				
30				
Insurance	410	2199		
Realty Expense Orange	416	1174		
Operation of Stock	430	2584		
Shipping Expense	443	17		
415-00				
Admin & Gen Expense	449	2332		
Selling Expense	450	57 91		
40-5 7316				
40-15 14675				
Manuf Orders	404	160		
6513				
Insurance Unexpired	408			12817
Insurance on				
also of the September 1916				

September 1916

30

Selling Expense — 640 — 6 — 50.00

&

Advertising Expense — 619 — 6 — 5.00

50-5

Manufacturing — 194 — 6 — .50

6515

Jackson out the

6518 to 7/0 opt.

30

Insurance — 240 — 504.37

Reserve for Unearned Insur. (Fire) — 540 — 504.37

Insurance accrued during September 1916

30

Factory Expense — 438 — 6 — 305.00

45-7

Shipping Expense — 439 — 6 — 305.00

45-4

Operation of Trucks — 430 — 6.10.50

For charge along with other cost of operating Trucks for September 1916

30

Factory Expense — 438 — 6 — 19.19.99

29-3

Material & Supplies — 115 — 19.19.99

Value of Goods on Hands Sept. 1-1916

30

Material & Supplies — 115

Factory Expense — 438 — 6 — 1000.00

29-3

Value of Goods on hands Sept. 30-1916.

September 1916

30

Factory Expense — 438 — 6 — 6850.18

8-5 2223.97

16-5 444.80

18-3 2011.41

Mfg. Order — 136 — 6 — 7.50

1675

Factory Expense — 438 — 6 — 6857.68

29-3

To distribute cost of steam for month of Sept. 1916

30

Factory Expense — 438 — 6 — 283.36

4-5 56.67

8-5 56.01

17-5 56.34

15-5 56.34

16-5 56.33

34-5 56.67

Bell Boat & Find Bell Dept — 340 — 6 — 283.36

33-5

Service Expense — 621 — 6 — 56.67

70-4

Research Expense — 677 — 6 — 141.65

70-7

Mfg. Order — 156 — 6 — 56.67

4902

Factory Expense — 438 — 6 — 566.72

31-3

Cost of conducting the Laboratory Test Dept during the month of September 1916

30

Material & Supplies — 115

Factory Expense — 438 — 6 — 211.76

29-3

To remove entry on Page 136. Goods Inventory Sept. 1-16

September 1916

30				
Accounts Receivable	147	39,485.11		
Brit & Tray Div Current Adv	184		39,485.11	
To correct Dist of $10 16-9-1916				
30				
Brit & Tray Current Adv.	184	1,199.51		
Interest and Investments	499		1,199.51	
Interest on Investments Sept. 1916				
30				
Brit & Tray Current Adv.	184	347,055.11		
Income for Factory Supp	486		347,055.11	
Brit & Tray portion of Central Div. Inv. Gen. Supp Sept 1916				
30				
Sell Reclaim Div Current Adv	184	111,06.11		
Fruit Funds	534		111,06.11	
To charge above with cost for sales month of Sept 1916.				
30				
Income for 3rd bl. Bells in Reclaim. Div	345	35,758.00		
Reclaim Div Current Adv	184		35,758.00	
To charge above with 1176 lb Bells taken from 3rd bl. stock during month of September 1916				
30				
3rd bl. Bells in Reclaim. Div.	343	15,00.11		
Reclaim Div Current Adv	184		15,00.11	
To correct entry of J. 333 for 10 B of Bells 3rd bl. & J. 336 for 5 B " "				
30				
Reclaim Division Fixed Invest.	181	768,70.11		
Reclaim Div Current Adv	184		768,70.11	
To correct final Apportionment of Fixed Invest a/c for the Month of Sept. 1916				

September 1916

30				
Brit & Tray Division Current Adv	184	108,394.11		
Brit & Tray Fixed Invest	181		108,394.11	
To adjust the Fixed Invest a/c for the month of September 1916.				
30.				
Reclaim Div Current Adv.	184	15.11		
Adm. of Bank & Exp	453		15.11	
60-3 To correct a/c 180. for stationery drawn by reclaim Div				
30				
Reclaim Show Stocks Current Adv	184	393,110.11		
Interest of Invest	499		393,110.11	
Interest at 1/2 of 1% per month on value of Inv. Reclaim & Fixed Invest a/c				
30.				
Brit & Tray Current Adv.	184	108.39		
Brit & Tray Fixed Invest. ~~To adjust~~ Fixed Invest a/c for the month of Sept 1916				108.39

September 1916

30

Accounts Receivable — 10 — 37,558.54

T.A.E. Academy	✓	538.39	
" School	✓	159.13	
" Bungalows	✓	6.08	
" Sec. Contribution Roads	✓	393.70	
" " Dam Monuments	✓	779.58	
" " Primary Bat.	✓	1,673.09	
" " School Res + Wash	✓	141.41	
" " Cabinet	✓	16.80	
" " Employments Sec.	✓	14.54	
" " Purchases	✓	5.33	

E.B.W. Current Acct. — 4 — 16,422.23

Accounts Payable — 38 — 16,422.23

T.A.E. Academy	436.✓	
" Lab.	36.56	
" Sec. Sch. Contrib.	1.50 ✓	
" " Contract	196.41 ✓	
" " Prim. Bat.	1007.39 ✓	
" " Smith + Mann	30.95 ✓	
E.B.W. Contract	1.76 ✓	

E.B.W. Current Acct. — 4 — 37,558.35

To transfer balance shown in the above ledgers from E.B.W. books to E.B.B. books for Sept. 30, 1916

30

Report of Silver Lake Plant — 5 — 2,779.05

E.B.W. Current Acct. — 4 — 2,779.05

Interest on Investments, Transfer + Insurance on Main Bldgs. at Silver Lake, N.J.

Recorded in J 54 10/31/16

30

Work in Progress — 179 — 3,027,388.1

E.B.W. Reg. A/c

E.B.W. Current Acct. — 4 — 3,027,388.1

Loss incurred in operations of E.B.W. Plant during month of Sept. 1916

September 1916

30

E.B.W. Fixed Invest. — 26 — 4,056,203.86

E.B.W. Current Acct. — 4 — 4,056,203.86

Adj. of Fixed Invest. A/c to Sept. 30-16

30

Thomas A. Edison Lab. — Thomas A. Edison

30

Accounts Payable — 38 — 36,566.

T.A.E. Lab.

T.A.E. Edison — 4 — 36,566

To correct entry J 54 b.

30

Cost of Commercial Bells Sold — 60 — 947.47

" " Railroads " "	593	933.45	
" " House Light. " "	584	43.44	
" " Renewal R-R " "	603	4.65	
" " " Comm. " "	598	136.98	
" " Sales by M.R.H.	635	2.60	
Battery Assembling & Ship	638		78.12
Bell Cost + Freight Bell	639		868.77

To charge above M/c for Battery Assembling + Bell Crating Expenses During Sept. 1916

30

Reserve for Depreciation of P.P.E. — 510 — 6,180.54

Reserve for Depreciation of Buildings — 510 — 6,180.54

To correct of 7,014.54 in ch. of fr. September 1916

30

September - 1916

30

Depreciation of Buildings 755 1046.18

Depreciation of Plant Equipment 760 4936.53

Reserve for Dep'n of Buildings 710 1046.18

Reserve for Dep'n of Plt. 510 4936.53

Depreciation of Bldgs & Equipment for above from Sch. Bldgs. Schedule as of Sept. 1916

Building

Exclusive of 306 39,748.50

306 Land 11,504.40

50,252.90

50,252.90 x .02 ÷ 12 = 1046.18

Equipment

Exclusive of 306 493,657.50

1% of 493,657.50 = 4936.53

30

Interest on Investment

Yard

30

Manufacturing Expense 497 23,193.84

Interest on Investment 499 23,193.84

In charge Mfg

Expense for month ending

Interest on investment

for year. Made up as follows

Capital Stock 2,998,700.00

Bond Issue 1,967,000.00

Surplus 483,775.77

5,449,475.77

1/12 of 5,449,475.77 = 454,123.14

Interest at 5% on

1/12 of 1,967,000 = 23,193.84

30

Interest on Investment 499 23,193.84

Reserve for Investment Interest on Investment 499 23,193.84

Made up of reserve equal to the amount of interest on investment, as shown in above entry, to the credit of any interest on investment or Marine Power & Co

September 1916

30

Interest on Funded Debt 1,140.00

Interest on Funded Debt Accrued & Not Due 1,140.00

~~For general ledger (Old account on Bonds).~~

30.

Interest on Funded Debt Accrued & Not Due 406 1,140.00

Matured Interest on Funded Debt 408 1,140.00

For transfer to Matured Interest on Funded Debt of Interest accrued for July & August on $114,000.00. Bonds not redeemed. These bonds are to be replaced by new issue.

30

Interest on Funded Debt 417 195.53

Interest on Funded Debt Accrued & Not Due 406 195.53

Accrued interest at 5% on outstanding Bonds of Company for Sept 1916.

Bonds Out Rate Interest

1,967,000.00 5% 195.53

30

Buy & Sale of Bottom 417 1.39

Profit & Loss 159 1.39

Profit made on sale of 1 Bale of Bottom purchased Sept. 1915. Thereby closing out Bale of Bottom a/c

September 1916

30.

Reserve for Unpaid Insurance Liab. 419 — 99.09

Employees Insur. Liab. 430 — 99.09

To close out above a/c

30

Interest on Funded Debt. 406 — 107.0.00

Accrued & not Due

Interest on Funded Debt 406 — 107.0.00

To cancel Entry of 5 & 9 issued on

30

Suspense 133 — 167.94

Suspense 43 — 167.94

To correct the misap. of A. & C. for the month of Sept. 20.16-9-508

October 1916

31

Defer

Defer Accrued 448 ✓ — 639.11 ✓

396 ✓ — 639.11

To close Defer. Sal. with Defer accrued during October-1916

31

Insurance

Reserve for Unearned Insurance (Life) 480 ✓ — 801.37

Accrued for Oct. 1916 on $1,350,000.00 Life Insurance, at rate of 7% for $180.00

31

Leasehold Insurance

Reserve for Unearned Insurance (Leasehold) 479 ✓ — 394.49

Accrued for Oct 1916. on Factory Payroll as follows

	Pay	Deduction	Total
Oct 7	1907.54	18.25	1888.29
14	1949.39	17.90	1930.49
21	1906.39	14.99	1891.40
28	2009.08	11.90	1997.18
31	2361.30	15.15	2346.15
	8700.60	78.19	8622.41
Rate	.8%	1.5%	
Premium	396.55	7.94	394.49

30

Interest on Funded Debt 406 ✓ — 8,195.83

Interest on Funded Debt accrued and not due 406 ✓ — 8,195.83

Interest accrued on outstanding bonds of the company for month of Oct. 1916 1,367,000.00 @ 5% ÷ 12 = 8,195.83

| | | |

31						
Reclaim Division Current Advances	104	✓	331550			
Reserve for 3rd class cells in Reclaim Division	715	✓			331550	
3rd class cells delivered by Repair Dept to Reclaim Division during Oct-1916						
31						
Reserve for 3rd class cells in Repair Dept	716	✓	331550			
3rd class cells in Repair Dept	371	✓			331550	
To reduce 3rd class cells stock account and reserve thereof by value of 3rd class cells delivered by Repair Dept to Reclaim Division during Oct-1916						
31						
Reserve for 3rd class cells in Reclaim Division	715	✓	8716800			
Reclaim Division Current Advances	104	✓			8716800	
To reduce reserve thereof by value of 3rd class cells entered during Oct-1916						
31						
Service Expenses	671	L ✓	5774			
To-A						
Selling Expenses	610	L ✓	4054			
do-A	49					
do-L	7188					
do-M	99					
do-O	2739					
Admr & General Expenses	1153	L ✓	394			
Probable Insurance	494	✓	4581			
Reserve for Workpeople's Insurance Probable	579	✓			17789	
Accrued on Office Pay Roll during Oct-1916						
accounts for in Amounts 13649						
Exemption 190.68						
15579.89						

31						
Reclaim Division Current Advances	104	✓	17789			
Factory Expenses	438	L ✓			17789	
15-2						
Current Commission in the operation of Reclaim Division during Oct-1916						
31						
Cost of Recovered Commercial Arr cells	598	✓	1093			
Finished Cells Filled & Sealed 1 Arr cell	314	✓	8357			
3rd class cells in Repair Dept 17 Arr cells	371	✓	356.00 / 1635.62			
Reserve for 3rd class cells in Repair Dept	716	✓			356.00	
Finished Cells Filled & Sealed 6 Arr cells	314	✓			1054.79	
Jobbing Orders 4760	131	L ✓			71.83 / 1635.62	
Repairs and replacements shown in Rd 1148 J R. This battery returned by J. Rudyard Bing Co in Hackney for refilling charged in OT 4135 Jul.						
31						
Finished Cells Assembled	735	✓	1897	536.03		
Finished Cells Assembled Whole	737	✓	14	301.89		
Work in Progress	179	✓			203	83797
Value of cells assembled during Oct-1916						

31												
Cash Discount Allowed	614	✓	75	361	79							
Cash Discount Earned	614	✓							76	99	57	
Cash Discount	637	✓							77	661	15	
Jobber out Cash Discount Tests Dept.												
31												
Finished Cells Filled 1st Class	749	✓	17	669	79							
Finished Cells Filled Mfg Dept	801	✓	160	671	91							
Finished Cells Assembled	855	✓	1	775	5				168	419	56	
Finished Cells Assembled Mfg Dept	854	✓							158	41	00	
Mfg Order 5801	155	✓							67	971	17	
Factory Expense 43-3	238	✓							17	41	00	
Cell Testing & Finished Cell Dept 33-3	349	✓							1	31	95	
Cells assembled Tray during October 1916												
31												
Insurance	460	✓			698							
Realty Expense Manuf'g	476	✓			117							
Operation of Boats 35-40	470	✓			7	89						
Shipping Expense 45-10	473	✓				96						
Adv & Sales Expense 6-7	453	✓			7	36						
Manufg Order 6518	194	✓				160						
Billing Expense 40-5	460	✓			78	514						
40-15	563											
73-10												
Operation of Battery Rental System 40-B	574	✓			10	00						
Insurance Unexpired	408	✓							109	77		
Insurance for month of Oct 1916												

31												
Box & Tray Fixed Investment	151	✓					54	03				
Box & Tray Current Adv	154	✓									54	03
Final Adj. of Fixed Invest. Acc to 10-31-16												
31												
Box & Tray Current Adv.	154	✓					347	05				
Reserve for Factory Expense	456	✓									347	05
Portion of General Factory Overhead applicable to Box & Tray Division Oct 1916												
31												
Jobbing Order 5548	196	✓					9	47				
Costs of M. Y. Consignments	795	✓									9	47
For charge the above with Material used in overhauling and Repair Jobs at our M. Y. Service Station for the month of October 1916												
31												
Mfg. Order 5563	157	✓					13	5	92			
Reclaim. Div. Current Adv.	154	✓									13	5	92
For charge the above with overhead omitted in billing during previous months by the Reclaim. Div.												
31												
Bell Reclaim. Div. Current Advance	154	✓					1	1	06			
Rent Received	536	✓									1	1	06
For charge the above with rent for the month of October 1916												

31						
Mfg. Order	156	G/L		53.061		
1563						
Reclaim. Dist. Current Accts.	147	✓			53.061	
For charge-out stone, with labor and spalting timber by the Reclaim. Dist. from May to Oct. 1916						
31						
Reclaim. Dist. Fixed Investments	141	✓		45362		
Reclaim. Dist. Current Accts.	147	✓			45362	
Adjustments of Fixed Investments for the month of October 1916						
31						
Factory Expenses	498	G/L		1000000		
79-3						
Material Supplies	145	✓			100000	
heat on hand						
Oct 1-1916						
31						
Material Supplies	145	✓		50000		
Factory Expenses	498	G/L			50000	
79-3						
heat on hand						
Oct 31-1916						
31						
Factory Expenses	498	G/L		40189		
6-5	190.26					
15-3	197.67					
16-5	287.96					
Mfg Order	147	G/L		750		
1675						
Factory Expenses	498	G/L			40939	
79-3						
heat & Power						
produced during Oct-1916						

31						
Work in Progress	144	✓		4868		
037						
Water Rebate Accrued	133	✓		4689		
Factory Expenses	498	G/L		57533		
15-3	43563					
17-5	1111					
79-3	7500					
4-5	1970					
37-5	4694					
Accrued Expenses	49	✓			67109	
To detach in month of Oct-1916 Water Rent Cons & Main Ch. Ind. Account 67109						
31						
Edison Illuminating Works Current Advances	448	✓			1191400	
Edison Illuminating Works						
Fixed Investment	446	✓		1191400		
Fixed adjustment						
of Fixed Investment to 10/31/16						
31						
Work in Progress	144	✓		31600		
B.K.W.Co. Adj. to						
Edison Illuminating Works						
Current Advances	448	✓			31600	
Has accrued						
in the operation of B.K.W.Co. Plant during Oct-1916						
31						
Discount Received	447	✓		17746		
Edison Illuminating Works						
Current Advances	448	✓			17746	
Discount						
gained in payment of B.K.W.Co. products during						
Oct-1916						

31

Material Supplies — 185 ✓ 1,746.60

Edison Chemical Works Current Advance — 444 ✓ 1,746.60

Value of material returned to K.W.W.L. invoices not passed in time to be included in Voucher Recap. This entry to be reversed in November 1916

31

Edison Chemical Works Current Advance — 6,785.74

Accounts Receivable — 3,136.64

M.L. Edison Dealers Dynamos	297.50	
" Phones "	37.50	
M.L. Rec. Storbolic Acid Dec	4,169.30	
" Primary Battery	661.66	
" General Elec. Lamps	1,118.83	
" Sundries	5.00	
Edison Phono Works Contract	.90	

Thomas A. Edison

Edison Chemical Works Current Advance — 3,771.75

Accounts Payable — 6,785.74

M.L. Dealers	17.65	
" Phones	162.97	
M.L. Rec. Cobbledized	26.89	
" Primary Batteries	737.96	
" Dice Moulds	80.61	
" Phenol Resin Mfg	349.17	
" Sundries Dec	16.60	
" Employees	7.00	
" Purchasing Dep.	11.30	
M.L. Amide Phenol	71.16	
" Bungalow	70.30	

M.L. Edison — 3,771.75

Vouch

31

Edison Chemical Work Current Advance — 444 ✓ 6,785.74

Accounts Receivable — 10 ✓ 3,136.64

M.L. Dealers Dec	17.65	✓
" Phones "	162.97	✓
M.L. Rec. Storbolic Acid	26.89	✓
" Primary Battery	737.96	✓
" Dice Moulds	80.61	✓
" Phenol Resin Mfg	349.17	✓
" Sundries	16.60	✓
M.L. Amide Phenol	71.16	✓
M.L. Employees	7.00	✓
M.L. Bungalow	70.30	✓
M.L. Purchasing Dep.	11.30	✓

Thomas A. Edison — 100 ✓ 95.11

Edison Chemical Works Current Advance — 444 ✓ — 3,771.75

Accounts Payable — 387 ✓ — 6,785.74

M.L. Dealers	297.50	✓
" Phones	37.50	✓
M.L. Rec. Storbolic Acid	4,169.30	✓
" Primary Battery	661.66	✓
" General Elec.	1,118.83	✓
" Sundries	5.00	✓
K.P.M.W.L. Contract	.90	✓

Transfer of K.P.M.W.L. Staff meals Effective Oct. 1st 1916

31

Edison Chemical Work Current Advance — 444 ✓ — 2,779.08

Operation of Edison Lab. Plant — 444 ✓ — 2,779.08

Improvements made in Oct. 1916

31

3rd Class Bills and Commissions — 444 ✓ — 5.00

Cost of Sink Bowl — 444 ✓ — 5.00

To account L.J. 331

31							
Reserve for Investment Interest and Investment Interest and Investment	499	✓	80.50.08	✓			
	499	✓				80.50.08	
To adjustment of Reserve for Interest on Investment so that it agrees with actual figures detailed below							
	Ledger balance	Rate	Amount				
Min P	4887.91	.267	13037.08				
Sin Stock	789.31	.267	2106.71				
			15143.76				
Interest made in Sept 23.19.58 for 1916 gives 80.50.08							
31							
Profit & Loss	599	✓	700.00				
Other Interest	661	✓				700.00	
Interest held by the Colonial Bank applicable to year ended Feb 29-1916 erroneously charged to Interest account							
31							
Surplus	533	✓	700.00				
Profit & Loss	599	✓				700.00	
To transfer from the Interest account interest applicable to year ended Feb. 29. 1916							
31							
Surplus	533	✓	15001.57				
Sinking Fund	499	✓				15001.57	
To charge off the amount at which the investment is carried							
31							
Surplus	533	✓	916.519				
Research Expenses	627	✓				916.519	
To charge Surplus the cost of experiments now done by Dr Lod on Food starch & Sulphur which applicable to Feb 29-1916							

31							
Operation of Rubber Land Plant	511	✓	17827.03				
Surplus	533	✓				10309.31	
Profit & Loss	599	✓				7517.72	
To charge credit Surplus the with that portion applicable to year ended Feb/29 and P.L with credit accruing from Feb to Oct/16.							
31							
Factory Expenses	425	✓	3400.00				
Shipping Expenses	673	✓	3400.00				
Operation of Trucks	130	✓				6800.00	
To distribute proportionately over the above the amount the cost of operating of Trucks during Oct-1916							
31							
Government Income Tax	478		933.72				
Government Income Tax	398						
Accounts Gov. Income Tax and Surplus for other months of Sept. 1916						933.72	
31							
Profit & Loss	599		7735.88				
Reserve for Bad Debts	582					7735.88	
To set up in Reserve for Bad Debts the amount equal to 1% of net sales. Calculated of charges to P&L for 6 Months & 7% Percentage Interest.							

31

Cost of Commercial Cell Rolls	561	10,777.99		
Cost of Railroad Cell Rolls	593	719.57		
Cost of Horse Lighting Cell Rolls	597	580.85		
Cost of Renewals Commercial	599	186.36		
Cost of Renewals Railroad	603	1.49		
Cost of Rolls by M. & H.	635	4.93		
		12,271.19		
Factory Accounting Expense	648		848.78	
Cell Operating Tin Cell Dept.	319 E		6,422.97	
			12,271.19	

30

Safe				
Safe Accounts	661 ✓	1,001.42		
	396 ✓			1,001.42
Safe accounts month of November - 1916				
See Correction of 1916				
30				
Reserves				
Reserve for Unpaid Insurance Trust	560 ✓	804.37		
	572 ✓			804.37
Accrued for Nov-1916 on $1,350,000.00 worth of trades insurance at the rate of .75 per $100.00				
30				
Liability Insurance				
	674 ✓	375.10		
Reserve for Unpaid Insurance (Liability)	579 ✓			375.10
Accrued on Factory Pay Roll during Oct-1916. Detail as				

	Payroll	Following Expense	M/A	Total
Nord	12,533	98.69	17,563.	17,563.66
"	20,000	397.33	18,603.55	18,601.88
18	20,000	179.98	19,683.34	19,631.07
25	20,000	111.56	19,847.37	19,993.99
30	20,000	60.71	11,076.84	11,106.84
Total	93,333	936.97	80,847.15	81,677.70
Correction Factory M/A	90.00	90.00		
	183,333	646.97	80,847.15	81,677.70

See entry below

Charge

Payroll	183,333	@.0360	11.79
Insurance	646.97		
M/A	80,847.15	@.450	363.81
			375.10

30

Operation of Insurance	670 ✓	7.49	
Value of Renewal Insurance 60-7	4573 ✓	8.80	
			16.29
Liability Insurance	674 ✓		16.29
Liability insurance on Nov 1st to - Feb. - Nov 1916 as detail is above entry			

30

Retained on Funded Debt discount — 458 ✓ — 8,195.84

Retained on Funded Debt — 406 ✓

Accrued Int. Bond Bus — 8,195.84

Retained on

Bonded indebtedness at

5% for year for November

1916

30

Mfg Expense

Interest Advanced Mark Barnard Advances — 759 ✓ — 33,160.49

Robt. T. May Dominion Barnard Advances — 761 ✓ — 41,143.69

Reclaim Dominion Barnard Advances — 180 ✓ — 176.61

Reclaim Dominion Barnard Advances — 187 ✓ — 125.18

Retained on Investment & — 497 ✓ — 3,258.41 — 37,585.97

Retained on

Investment during November

1916. see detail below

Book Issue 199,900.00

Capital Stock 399,700.00

Profit 557,194.63

557,194.63

557,194.63 @ 6% 37,585.97

30

Depreciation of Buildings

Reserve for Depreciation of Buildings — 755 ✓ — 1,046.58

Depreciation on — 770 ✓ — 1,046.58

buildings month of

November 1916

30

Operation Acc. Battery Rental System No. A — 516 ✓ — 197.55

Operation Acc. Battery Rental System No. B — 517 ✓ — 335.64

Reserve for Depreciation of — 519.19

Battery System

Depreciation on

Battery Rental batteries

in service - during Nov. 1916

30

Depreciation of Patents — 508 ✓ — 39,458.04

Reserve for Depreciation of Patents — 506 ✓ — 39,458.04

Depreciation of

Patents for 8 months of

Sept. Oct. & Nov. 1916. as

detail below

Month of 1916	Balance in the	Depreciation
March	7,683,160.47	
April	7,683,160.47	
May	7,683,184.47	
June	7,683,214.47	
July	7,683,248.47	
Aug.	7,683,288.47	
Sept	7,683,328.47	
Oct	7,683,328.47	
Nov	7,683,328.47	
Total		118,398.39
Less amount transfer off in October 1916		78,940.35
Amount transfer off in Sept. Oct. & Nov. 1916		39,458.04

Rate of Depreciation 1% of Mfg for month

30

Accounts Receivable — 21 ✓ — 110.69

Operation Acc Battery Rental System No. 516 ✓ — 110.69

Battery Rental

Invoices during Nov. 1916

Inv. No	Amount	Inv. No	Amount
			5-11
47	10.50	50	10.50
43	16.50	51	10.50
44	10.50	52	10.50
45	10.50	53	10.50
46	10.50	54	7.70
49	10.50	55	Credit 12.97
48	3.00	56	10.50
			5-25
49	10.50	Total	110.69
	5-11		

30				
Reclaim Division Current Advance	187	136.80		
Rent Received	536		136.80	
Rent billed Reclaim Division during Nov - 1916				
30				
Reclaim Division Current Advance	187	4907.50		
Recvd fr 3rd Class Cells in Reclaim Division	761		4907.50	
Recvd fr 3rd Class Cells in Repair Dept	761	4907.50		
3rd Class Cells	371		4907.50	
delivered by Repair Dept to Reclaim Division during Nov - 1916				
30				
Recvd fr 3rd Class Cells in Reclaim Division	761	7540.00		
Reclaim Division Current Advance	187		7540.00	
3rd Class Cells cut off during Nov - 1916				
30				
Prepaid Commission	15	9018.93		
Partial Payment on Advance Pattern	50		9018.93	
Prepaid Commission on Old Pattern paid M&H				
30				
~~Prepaid Commission~~				
Selling Expense of M&H	67	7151.58		
65-1				
Commission Accrued	66		7151.58	
Commission to be allowed M&H on the acceptance of 1000 Cells shipped to Reclaim Association Ltd London on S.O. 11118D Rate of Commission 7½%				

30				
Reclaim Division Current Advance	187	17.46		
Factory Expense	635		17.46	
15-3 Commission paid by Reclaim Division during Nov - 1916				
30				
Material & Supplies		3010.00		
Factory Expense				3010.00
79-3 Value of Coal on hand Nov-30-1916 700 Tons @ 4.30		Void		
Void see similar entry on Cost Book "Profit"				
30				
Sales				
Sales Accrued	661	536.68		
To correct entry made on 8/15 statement	391		536.68	
30				
Other Interest				
Interest Accrued	661	191.55		
Interest on Notes issued to Joseph Otto & Ruth E. as follows	516		191.55	
Nov. 1-1916 $7000.00 due Nov 7-1917				
" " 7000.00 " " 11-1917				
30		191.55		
J. Hunig M&H	137	3642.73		
Exc				
Factory Expense	635		3642.73	
15-3 Interest earned by Repair Dept. during Oct - Nov - 1911				

November – 1916

30

Reserve for Uncollectible Consignments	515	✓	5746 76	
Profit & Loss	533	✓		5746 76

To reduce Reserve for Uncollectible Consignments to sum of actual claims in detail below. Monetary claims in the uncollectible tendencies not charged off.

Name	Amount
C T Brown	10 00
J P Boyle	168 00
J J Brennan Sons	13 50
W P Clemson	13 00
Cedar Rapids Lumber Co	75 00
City of Key. Comm Dept	10 00
R H Lewis & Co	37 50
Dennison Celestia	441 79
Brandon Cattle Products Co	5 00
Geo Robert Boyle	117 00
Thos Rathbfield	7 00
N J de Bra Co	1 50
Indiana Advanced Works	26 00
W H Jackson	7 00
M L Jameson	80 00
H S Sippenrock	30 00
Thomas Lutman	1340 00
J D Sprague	96 00
Mr Sorrell	45 50
M B Jones	10 00
J Long Pkg Co	1340 00
Avery Adult Co	336 00
Mohawk Rio Investment Co	450 00
Chas Mapes	96 00
City of Chicago	85 00
Walter Longland	45 50
Connecticut Brewing Co	78 00

30

Profit & Loss	579	✓	45 70	
Reserve for Uncollectible Consignments	515	✓		45 70

To set up reserve at cost on Consignment to of Horace B Mell Springfield amount 130 00 – of which amount 84 70 is cost

30

Selling Expenses	610	✓	78 75	
Ho-7				
Finished bells Filled 2nd class	315	✓	73 75	
7 bbl cells				
Finished bells Filled 1st class	313	✓		45 06
7 bbl cells				
Jobbing Labor	137	✓		6 93
4 x 6				

Depreciation – repairs on 7 bbl cells returned by H D Potter Co on R.O. 17944 R. Cells shipped H S Potter Co for Jos Schmitz. Mrs Schmitz Mrs Schmitz not returned. Bell fair in second class cells in good and was shipped only bell for class considerably changed

30

Account Receivable Consignment	122	✓	500	
Consignment Sales	722	✓	30 166	
Account Receivable Consignment	122	✓		30 166
Consignment Sales	722	✓		500

By Credit memo #16-11-1181 and credit memo #16-11-1191 caused the bill to be included in regular charge

| | | |

| | | |

October 1916

| | | |

30											
Operation the Edison Lake Plant	57		10	867	73						
Edison Chemical Works											
Current Account	47							10	867	73	
Cost of operation											
of New Chemical Works											
plant - Sept. Oct. & Nov.											
1916.											
30											
Discount Earned	64			378	86						
Edison Chemical Works	47							378	86		
Current Account											
Edison Chemical											
Works portion of Discounts											
earned during Nov. 1916											
30											
Profit & Loss	59			94	58	70					
Operation the Edison Lake Plant	57							94	58	70	
Loss incurred in											
operation of New Chemical											
Works Plant during Sept.											
1916 - Sept. Oct. - Nov. 1916											
30											
Advance to Employees	18			550	00						
E.P.A.P.C. Contest Account	76							550	00		
To reverse entry											
made on P.J. 30 - 11/30/16											
as no contest in Dec. 1916											
30											
Profit & Loss	59			10	68	56					
				~~3 094~~	~~54~~						
Reserve for Bad Debts	50							10	68	56	
								~~3 094~~	~~54~~		
To bring Reserve											
for Bad Debts ~~after write-~~											
10% of Acc. & Bad Receivable											
Acc. & 1/30/16.											
30											
Government Income Tax	48			54	65	63					
				~~554~~	~~63~~						
Government Income Tax Received	39							54	65	63	
								~~554~~	~~63~~		
Income Tax Received											
during Nov. 1916											

30											
Prepayment to L.A.Phe	41		70	300	00						
Accounts Receivable	10							70	300	00	
Edison Accumulator Co.											
To reverse entry											
made on P.J. 131 - 11/30/16											
30											
Commission Purchases	44		71	151	58						
Account Payable	35							71	151	58	
M.R. Hutchison											
Commission due											
M. Rd on Purchase of											
~~$ [illegible] by Edison~~											
~~Accumulator Co. - set~~											
of Commission during 7.2%											
30.											
Cost of Sales Bills Sold	56			916	10						
" R.R. " "	57			760	44						
" H.L. " "	58			53	05						
" Renewals Sales	60			1167	51						
" R.R.	63			57	34						
" Sales by M.R.H.	65			34	49						
Battery Room Expense	68								116	40	
Bill Brunt & Fair Bill Discount	49	6							637	75	
30											
Interest on Investment			16	055	00						
Reserve for Investment Interest								16	055	00	
on Investment											
To bring up											
Reserve for Interest on											
Investment to actual											
for 20 - 1916											
30											
Edison Chemical Works Paid Investment			77	000	777						
Edison Chemical Works Current Account								77	000	777	
To correct											
entry made on J.E. 99 - 11/30/16											

| | | |

30

Fire Insurance

31

Reserve for Unexpired Insurance Fire — 590 — 7,570.58

Reserve for Self Insurance on Buildings — 593 — 7,570.58

To transfer to Reserve for Self Insurance on Buildings amount set up now and about retired. Under insurance placed. Reserve set up for $1,170,000.00 where only $800,000.00 is under insurance upon placed.

31

Insurance — 660 — 21,170.49

Reserve for Unexpired Insurance — 590 — 5,118.75

Reserve for Self Insurance on Buildings — 593 — 26,571.74

Insurance accrued during December - 1916 see detail on file

30

Depreciation of Patent — 578 — 13,153.56

Reserve for Depreciation of Patent — 506 — 13,153.56

Depreciation of Patent - December - 1916 7,153.37-57 - see Ind 1/7 - 13,153.56

30

Depreciation of Buildings — 715 — 10,466.58

Reserve for Depreciation of Buildings — 710 — 10,466.58

Depreciation of Buildings - during December 1916

31

Operation to Battery Rented Investment A/c A — 516 — 197.50

Operation to Battery Rented Investment A/c B — 517 — 17,317.17

Reserve for Depreciation of Battery Rented Investments — 519 — 34,969.67

Depreciation of Battery Rented Investments to December - 1916

31

Prepaid Rent — 519 — 350,000.00

Reserve for Contingent Market Conditions — 516 — 350,000.00

To set up Reserve for Contingent Market Conditions to guard against reduction of present inventory but no focus on material. See authority on file

Contingent fund 1/1/16 - 1/31/16

31

Accounts Receivable — 10 — 141,167

Operations to Battery Rented Operations A/c A — 516 — 141,167

Battery Rented Invoices December - 1916

Inv No	Amt	Inv No	Amt
57	10.00	67	10.00
58	10.00	68	10.00
59	.73	69	10.00
60	88	70	10.00
61	2.88	71	10.00
62	.68	72	10.00
63	90	73	10.00
64	10.00	74	10.00
65	10.00		141.67
66	10.00		

December - 1916

31							
Employers Liability Insurance	474		36	75	51		
Operation of Trucks	630			8	06		
Reserve for Unearned Insurance Liability	519					37	57
Accrued for month of December - 1916							
31							
Insurance	460		7	8	30		
Realty Expense	475			1	17		
Operation of Trucks	630		7	88			
Stabling Expense	670			96			
Admt & General Expense 60-10	458		7	38			
60-7							
Sundry Orders	194			1	60		
6518							
Selling Expense	641		9	8	80		
40-5	73 13						
40-15	77 34						
40-25	8 33						
Insurance Unexpired Expired Premium during December - 1916	478					19	11
31							
Service Expense	646			3	00		
70-4							
Selling Expense	641			5	30		
40-5	63						
40-6	38						
40-15	1 34						
40-25	18						
~~Loss~~							
Liability Insurance	474			5	60		
Admt & Genl Expense	458		1	8	83		
60-5							
Reserve for Unearned Insurance Liability	519					18	98
Accrued during December 1916 on Office P.R.							

December - 1916

30							
Jobbing Orders 5548	127			83	95		
Cost of New York Consignments Returned unsold in merchandising stations at 74th Service Station during December - 1916	339					80	95
30							
Depreciation of P.P.E.	450		13	6	67	77	
Jobbing Orders	127			83	05		
5548	79 13						
4334	53 91						
Unclaimed Allowance	540			32	60		
Selling Expense	641			170	19		
40-5	94 77						
40-6	17 64						
40-15	9 94						
40-25	28						
Service Expense	646			18	40		
70-4							
Advertising Expense	619			79	72		
50-5							
Admt & Genl Expense	458			110	66		
60-4							
Cost of Remodeling Motors	617			10	88		
Recorded Expense	619			13	33		
75-7							
Reserve for Depreciation of P.P.E.	510					139	79
Depreciation of Equipment - December 1916							

December - 1916

| | | |

30							
		641		7170 74			
Selling Exp prices							
40-6	161.57						
40-5	348.59						
40-10	1273						
40-35	549						
40-75	57						
40-8	1.04						
Adm + General Exp prices		559		1944 44			
60-0	1816.67						
60-11	1787 / 157.33						
Service Exp prices		666		3705			
70-0							
Jobbing Orders		139		1664 67			
5565	56.84						
4374	107.83 / 1608.33						
Outward Allowances		580		47 30			
Received Exp prices		679		3 46			
759							
Advertising Exp prices		619		74 90			
505							
Cost of Recording Motors		614		7778			
				9756 65			
Mfg Exp prices		759				7756 65	
Entered on Inventories of 3-7-3 - 3-7-3 Outside. P&L Outside - Adjusted to Inspection Equipment - Jobbing Equipment - Motor Accessories Receivers & Misc. Advertising in for Sept. 1-1916 to Dec 31-1916							
30							
Operation to Unused Space Equipment				6678 96		6678 96	
To charge Operation to unused Space Equipment for 4 months ending Dec 3-1916. ~~$7781.74 less 1% loss~~							
30							
Rent Received		536		3376 67			
Operation to Unused Space Equipment	519					3376 67	
To close out Rent Received to Profit & Loss to 1-1-1916							

30						
Operation to Unused Space Equipment	519		3131 37			
Depreciation of Buildings	755				970 99	
Mfg Exp prices	757				7710 38	
					3131 37	
Depreciation on Sections on Buildings not Unused Space + Equipment from Sept 1-1916 and Dec 31-1916						
Depreciation						
1946.79 x 4 mos x .125 =	970.99					
7711.80 x 4 mos x .125 =	7710.38					
Figures used in above calculation in percentage of unoccupied space & Total space available						
30						
Profit + Loss	579		5000 00			
Reserve for Contingent Market Conditions	576				5000 00	
To charge P&L with estimated decline in value of inventories due to lowering of market prices. See entry on p 573 - 1-31-16						
30						
Finished Cells Assembled - Mfg Exp	352		24 75 09			
Finished Cells Assembled	235		7109 73 / 7133 82			
Work in Progress	131				7131 78	
Value of Cells assembled during the 1916						

Decembr - 1916

30				
Finished Cells Filled Motyl	301	7 8 6 4 78		
Finished Cells Filled	302	20 0 7 0 4 06		
		4 9 9 3 80		
Finished Cells Assembled	335		19 7 6 9 9 30	
Finished Cells Assembled Motyl	332		28 7 0 77	
Mfg Order	159		7 4 4 9 81	
1-3-1				
Factory Expense	338		17 3 7 06	
11-3				
Bell Battery & Fairfield Right	339		36 9 0	
			10 0 7 3 8 5 7	
33-3				
Cells Filled				
during Decr - 1916				
30				
Discount Earned	604	18 1 6 1		
Operation of Edison Lab Plant	574	5 8 6 9 48		
Profit & Loss	579	5 8 6 9 48		
	604	1 1 9 0 57		6 0 5 7 09
Edison Chemical Works Income Acct				
Operation of Edison Lab Plant	574			5 8 6 9 48
				1 1 9 0 57
Income E.C.W.'s				
Per Adv. with their portion				
of Discount Earned and				
loss incurred in operation				
of New Chemical Plant at				
Edison Lab.				
30				
Edison Chemical Work Current Advances	604	3 7 5 1 55		
Work in Process	131		3 7 5 1 55	
E.C.W.'s Adv. a/c				
Professional				
in operation of E.C.W.'s				
Chemical Plant - Decr - 1916				
30				
Edison Chemical Works Fixed Investment	604	1 1 9 0 94		
Edison Chemical Works Income Account	604		1 1 9 0 94	
Adjustment of				
Fixed Investment - 12/31/16				

Decembr - 1916

30				
Edison Chemical Works Current Advances	604	6 1 9 16		
Insurance Unexpired	676			6 1 9 16
Insurance on				
E.C.W.'s Plant - Decr - 1916				
Old Plant 5 0 16				
New Plant 1 4 9 00				
30				
Edison Chemical Works Current Advances	604	7 0 0 00		
Sales Received	331			7 0 0 00
Sales on New				
Chemical Plant - Decr - 1916				
This entry is in error and				
a reversal entry should				
be made in Jan - 1917				
30				
Edison Chemical Works Current Advances	604	8 0 7 8 66		
Edison Phono Works Contra	34		8 0 7 8 66	
Thomas A. Edison Inc Contra	81	1 5	2 5 7 8 93	
Thomas A. Edison	400			7 7 1 8 93
				5 0 3 5 64
Transfer from				
E.C.W.'s of Acct of Affiliated				
Companies Decr - 1916				
30				
Bell & May Division Current Advances	164	7 9 3 51		
Bell & May Division Fixed Invest	167			7 9 3 51
Final Adjustment				
of Fixed Invest a/c				
Dec 31 - 1916				
30				
Bell & May Current Advances	164	8 9 0 14		
Thomas A. Edison	400		5 00	
Edison Phono Works Contra	34			7 7 3 0 64
Thomas A. Edison Inc Contra	81			7 0 1 5 69
Transfer of				
Affil Acct. to Dec 31 - 1916				
30				
Reclaim Division Fixed Invest	141	3 8 7 64		
Reclaim Div Current Advances	143			3 8 7 64
Adjustment of				
Current Advances a/c				
of Reclaim Div				

December 1916

30										
Profit & Loss	598	✓	3 4 1 3 7 5							
" Reserve for Bad Debts	599	✓					3 4 1 3 7 5			
To set up additional reserve equal to 1% of Net Sales for month of Dec. 1916										
30										
Factory Expense	598	✓	3 4 3 5 7							
V.-9										
Shipping Expense	600	✓	3 4 3 5 7							
V.-4										
Operation of Trucks	330	✓					7 1 7 7 4			
30										
Fair Ball Fillets 1st Class	7 1	✓	3 1 7 4 1 6							
17 V. 17 Balls										
Work in Progress	191	✓					3 1 7 4 1 6			
30										
Cost of Sales Balls Sold	1 1 7	✓	9 1 1 0 8							
" " R.R. " "	1 1 7	✓	7 3 7 9 9							
" " H.L. " "	1 1 7	✓	7 1 6 4							
" " Removals Balls	1 0 0	✓	7 0 7 3 1							
" " " R.R.	1 0 3	✓	4 3							
" " Sales by M.R.H.	1 3 6	✓	1 1 5 6 8							
Batting Account Expense	6 7	✓					7 3 7 7 4			
Ball Cost & Fair Ball Dept.	7 4	✓					1 0 4 9 1 6			
30										
Selling Expense M.R.H.	1 3 6	✓	1 1 1 1 7 7							
V.-1										
Accounts Payable Commission on Sales of 17 V. 1 V. Balls Cr. 17-1-197	3 8 7	✓					1 1 1 1 7 7			

January - 1917

31										
Sales	3 1 8	✓	7 9 9 0 8							
Sales Accrued	3 0 6	✓					7 9 9 0 8			
Sales Accrued during January - 1916										
31										
Interest on Funded Debt Accrued Acct. 5										
31										
Interest on Funded Debt	3 1 7	✓	8 1 9 0 8							
Interest on Funded Debt accrued on Not due Bond interest accrued on outstanding Bonds during January-1916 19,700,000 @ 5% ÷ 12 = 81908.33	3 0 6	✓					8 1 9 0 8			
31										
31										
Liability Insurance										
Reserve for Unexpired Insurance (Risk) Liability Insurance accrued during Jan.-1916										
30										
Insurance (Fire)	3 1 0	✓	3 1 8 4 7 9							
Operation Not Earned Insurance Reserve for Unexpired Insurance (Fire)	1 3 7	✓	3 3 0 4 7							
	1 3 0	✓					7 0 0 5 7 0			
Reserve for Fire Insurance on Buildings	1 3 3	✓					3 7 8 5 7 9			
Insurance (Fire) Fire Insurance accrued during Jan. 1916	3 1 0	✓					3 3 0 4 7			
31										
Edison Storage Battery Supply Co. Land Transfer	5	✓	1 0 0 0 0 0 0							
Edison Storage Battery Supply Co. Contract Dec. To transfer Factory of Plant Land (Permits) Page 93 Month of October 1916	5 4	✓					1 0 0 0 0 0 0			

January 1916

| | | |

January - 1917

	31							
	Thomas A Edison Inc Contract	74	✓		71 37			
	Cabinet Dept							
	Edison Phono Works Contract	74					71 37	
	Cabinet Dept							
	To correct entry							
	made on p 591 this							
	journal							
	31							
	Thomas A Edison Inc Contract	74	✓		70 568			
	Edison Phono Works Contract	74			793 464			
	Thomas A Edison Inc Contract	74	✓				793 464	
	Edison Phono Works Contract	74					70 568	
	To correct entry							
	made on p 591 this journal							
	31							
	Jobbing Orders	198	1/6		85 10			
	Factory Supplies	139	1/3				85 10	
	1-3							
	Current consumed							
	by Repair Dept during							
	Jan - 1917							
	31							
	Thomas A Edison	101			14 49			
✓	Accounts Receivable	10			69 31	✓		
	Edison Portland Cement Co							
	Thomas A Edison	101					69 31	
	Thomas A Edison Inc Contract	74	✓				14 49	
	To correct transfer							
	made on p of Jan 30 —							
	Aug 31 1916							
	31							
	Depreciation of Buildings	255			5 16 334			
	Operation the Nonwell Spare Equipment	154			730 955			
	Reserve for Depreciation of Buildings	115					10 46 658	
	Depreciation							
	of Buildings - January 1916							

January - 1917

	31							
	Receivables	13		10 11 964				
	Jobbing Orders	198	1/6	18 670				
	Plant & Equipment in Progress	141		26 351				
	6744							
	Accounts Receivable	10		15 70				
	Accounts Receivable	10		9 11 95				
	Reserve for Bad Debts	108					15 70	
✓	H B Potts Co							
	Reserve for Discounts, Storage and							
	St Cell	16					8 15 06	
	Edison Storage Battery Supply Co	41					169 50	
	Receivables	13					7 11 95	
							227 70	
	To adjustment							
	of ~~Bad~~ Receivables							
	to 1/31/17							
	31							
	Sales of Commercial Cell	161		1 170 00				
	Cost of Commercial Cell	161		7 67 60				
	Co St Cell							
	Sales of Renewals Commercial	109					11 70 00	
	Co St Cell							
	Cost of Commercial Cell Sales	151					7 67 60	
	Co St Cell							
	To transfer							
	to Sales of Renewals							
	Comm. and Cost of Co St Cell							
	made in Jan 1917 - all							
	Co 17-18							
	31							
	Operation the Battery Rental Department 4/18	154		189 154				
	Operation the Battery Rental Department 4/18	154		17 515				
	Reserve for Depreciation of							
	Battery Rental Department	119					377 67	
	Depreciation of							
	Battery Rental Dept							
	1/31/17							

January - 1916

31

Depreciation of Plant & Equipment — 210 — 11,777.20

Jobbing Orders — 195 — 153.04

5018 — 29.13

4837 — 123.91

Underwood Allowances — 180 — 73.60

Selling Expenses — 141 — 12,176.

No. 1 — 9,677.

No. 2 — 17,774.

No. 4 — 9,974.

No. 5 — 17,[illegible]

Service Expenses — 144 — 78.47

Gold

Advertising Expenses — 149 — 70.66

Coal & General Expenses — 153 — 1,119.94

Coal

Cost of Remodeling Motor — 157 — 10.88

Research Expenses — 159 — 13.34

Total

Operation the Houses Spare Equipment — 179 — 17,788.00

Reserve for Depreciation of Plant Equipment — 210 — 11,777.94

Depreciation of Plant Equipment - Jan. 1916

31

Accounts Receivable — 10 — 167.03

Operation the Battery Rental Depts. H.R. — 146 — 167.03

Battery Rentals

Revenue January - 1916

69A	10.50	84	10.50
76	10.50	85	10.50
77	10.50	86	10.50
78	10.50	87	10.50
79	10.50	88	10.50
80	10.50	89	10.50
81	7.88	90	10.50
82	66A	91	10.50
83	10.50		167.03

January - 1916

31

Depreciation of Patents — 135 — 1,3,153.56

Reserve for Depreciation of Patents — 136 — 1,3,153.56

Depreciation of Patents - January - 1916

31

Profit & Loss — 193 — 5,000.00

Reserve for Contingent Market Crisis — 148 — 5,000.00

To set up additional reserve to guard against any inflation in value of inventories due to fluctuating material at cost time prices.

31

Interest on Investment — 189 — 7,250.19

Reserve for Investment Interest on Investment — 189 — 7,250.19

To set up insufficiency of reserve as of Dec. 31-1915. Thus for certified statement furnished by Lyphound Rod Bros - Montgomery

31

Reserve for Unearned Profit on Consignments — 151 — 7,275.70

Profit & Loss — 193 — 7,275.70

To reduce reserve as to effect profit taken on Consignment Sales by profit realized on Consignment Sales quarter ended 1/31/16 per Lyphound Rod Bros - Montgomery - statement of 1/31/16

31

Working Program — 131 — 3,576.75

Bot. & Day bills returned each Bot. & Day Revenue Current Above — 184 — 3,576.75

bill returned of Bot. & Day inventory of 1/30/16. Per R. Rhoads Mgr. Statement of 1/31/16

January - 1917

31

Income Tax accrued 398 | 360.04 | 360.04

Government Income Tax

Income accrued

If federal tax is actual

Dec. 4/2017

31

Cash in Bank 1 | 4,981,155.15

Cash Income Allowance 448 | 1,500,715

Interest & Discount on Bank Loans 446 | 1,679,008

Account Receivable 10 | 3,385,870.94

Account Payable 389 | 700.50

Notes Receivable 6 | 1,687.50

Other Interest 448 | 3,708

Reserve for Bad Debts 298 | 196.63

Edison Phono Works Commission 448 | 570,617.74

Bad & Doubtful Accounts Account Allowance 108 | 22,331.79

Edison Phono Works Contract 98 | 13,649.16

Thomas A. Edison Bad Contract 98 | 179,553.19

Thomas A. Edison Lot 401 | 400.06

Advances to Employees 38 | 49.14

Restaurant Employees 11 | 307.94

Note Payable 389 | 3,700,000.00

9,901,556

Cash Receipt

January - 1917

31

Accounts Payable 389 | 46,367,507.50

Accounts Receivable 10 | 7,570,038

Edison Chemical Co. Cash Account Advance 448 | 1,170,691.97

Advance to Employees 38 | 1,577.41

Pay Roll Accrued 218 | 11,756,407

Petty Cash 1 | 507.86

Thomas A. Edison 401 | 5,579,115.50

Thomas A. Edison Inc. 98 | 48,500,691

Edison Phono Works & Works 98 | 96,587

Notes Payable 389 | 45,000,000.00

Annuity 218 | 1,374.40

Edison Storage Battery Co. Land Transfer 18 | 7,000,000.00

Discount Accounts 448 | 1,374,931

Cash 1 | 70,031,397.38

Cash Disbursements January 1917

January 1917

31

Taxes 448 | 159,857

Taxes Accrued 398 | 159,857

Additional Tax

Accrual during

June 1917

31

Taxes Accrued 398 | 400,000.00

Edison Chemical Co. Cash Account Advance 448 | 400,000.00

Government Advance

Tax accrued

during June 1917.

31

Edison Storage Bat. Supply Co. Phila. 38 | 1,975

Edison Storage Battery Supply Co. 18 | 1,975

Sent Furniture

Tax accrued also

handling of Battery

Cash Disbursements

for month of Nov.

1916.

31

Thomas A. Edison Inc. Contract 38 | 400.00

Primary Battery Dept.

Edison Storage Battery Supply Co. 18 | 400.00

Sent Furniture Cash

31

Furniture & Office Equipment 425 | 3,706,879.58

M. Tapper 427 | 444,794

Work in Progress 164 | 3,979,116.38

Value of Sales

Accumulated during

January 1917

31

Factory Expense 425 | 17,586

1.5% 407

Furniture & Office Fixtures

M. Tapper

vs. M. Sales

Tax charge also

also with sales made

by mathemus

January 1917

31

Accounts Payable	387	1	1,173.44		
Bus. & Tray. Dep.	184	1			1,173.44
Accounts Receivable					
Geo. Ford & Co. 17-1-1-7-1					
W. J. Power					
31					
Service & Supplies	141	6	9.81		
70-4					
Selling & Supplies	141	6	4.77		
40-1 .81					
40-6 1.61					
40-15 1.40					
40-35 .84					
Gen. & Serv. & Sup.	143	6	1.61		
60-5					
Liability Insurance	423	1	1,111		
Reserve for Workmen's Insurance Liability	1,194	1			1,113.61
Liability Insurance accrued month of June 1917 per Office Resp. Form					
31					
Jobbing Orders	135	6	1,156		
19-14 1,196					
16-14 1,96					
Revenue Accounts	1,201	1	1,156		
Selling Expense	141	6	1,058		
40-1 16.96					
40-6 15.14					
40-15 4.96					
40-35 1.41					
Service Expense	141	6	9.41		
70-4					
Accounting Expense	149	6	7.73		
60-1					
Gen. & Serv. Expense	143	6	1,197		
60-4					
Renewals Expense	147	6	1,147		
70-7					
Cost of Remaining Motors	1,147	1	7,141		
Mfg. Expense	147	1			7,141.17
To record accrued Liability for 1917 accounting Instructions and Journals					

January 1917

31

Edison Phono. Works Contract	91	1	70,576.84		
Thomas A. Edison Inc. Contract	96	1	79,7.41		
Bus. & Tray. Cur. Adv.	114	1			9,941.17
Thomas A. Edison	101	1			1.00
To record entry for 91					
31					
Profit & Loss	190	1	1,171,141.41		
Reserve for Bad Debts	108	1			1,171,141.41
To set up an Extraordinary Reserve for the following items that were transferred to Bad Debts					
Nordh Com. Dealer Acc.			1,147.16		
Sam Bielenberg Acc.			17.61		
M. & Vernon Elec. Co.			1,141.00		
Stark Bat. & Supply Co.			1,147.07		
Mind Oldsw. & Supply Co.			437.16		
Elec. Garage & Bat. Co.			141.51		
Economy Elec. Co.			105.95		
Twin Falls R.R. Co.			731.50		
L.R. Bailey & Co.			1,165.37		
31					
Profit & Loss	190	1	3,600.04		
Reserve for Bad Debts	108	1			3,600.04
To set up an reserve to cover the transfer of the Hartman Garage to the Suspense Ledger					
31					
Profit & Loss	500	1	38,591.99		
Reserve for Bad Debts	509	1			38,591.99
To set up reserve equal to 1% of note sales for month of June 1917					

January 1917

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Edison Storage Battery Company Records
Journal #5 (1917)

This journal covers the period January-February 1917. Chronological entries provide information about transactions posted to accounts recorded in the general ledgers. The front cover is stamped "E.S.B.Co. Journal No. 5." It is marked "Jan 1917-Feb 1917." Similar information appears on the spine. The book contains 601 numbered pages; it has been used to page 64.

[REDUCTION RATIO = 16:1]

January 1917

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January 1917

31

Bond & Trust Div. Accounts Receivable	184	7,983.50	
Bond & Trust Profit & Accounts	189		7,983.50
To adjust the above accounts for month of January 1917			

31

Sell Reclaim. Div. Accounts Receivable	143	79.10	
Sell Reclaim. Div. Profit & Accounts	141		79.10
To adjust the Profit & Accounts a/c for month of Jan. 1917			

31

Edison Chemical Works Accounts Receivable	400	6,516.40	
Accounts Payable	359	7,778.80	
Accounts Receivable	10		6,516.40
Edison Chemical Works Accounts Payable	400		7,778.80
To close out the accounts as of January 31 - 1917 The a/c's Receivable & Payable of the Edison Chem. Works To this entry to the minutes for Feb. 1917			

To close out p3. correction this entry

31

Operations a/c (Silver Lake Plants Profit & Loss)	149	49,443.62	
	150	45,754.47	
Operations a/c (Silver Lake Plants Edison Chemical Works)	149		45,754.47
Accounts Receivable	400		49,443.62
To close out Operations a/c (Sil. L. P. & L.) 1-31-17			

January

31

Edison Chemical Works Current Accounts Accts Payable			
Edison Chemical Payable Conversion Account Payable			7,778.80

31

Edison Chemical Works Current Accounts	400	7,778.80	
Account Payable	355		7,778.80
To correct entry made on p7 the journal			

31

Edison Chemical Works	400	7,778.80	
Account Payable	355		7,778.80
To close out credit balance appearing in the books in Accts Payable "Ac" to Jan 31-1917			

February - 1917

| | | |

78

| | | |

February - 1917

| | | |

February 1917

30

Operations the Battery Rental Office for R

| | | |

February - 1917

28

Rolls &c — 135 / 636 — 7592 — 1 ✓

Insurance Unexpired — 1 ✓ — 7592

To correct distribution

7 No. 17-1-17

28

Thos. A. Edison Inc. Control Acc — 21 / 31 ✓ — 6610 47 — 1 ✓

Edison Phono Works: Control Acc — 22 — 1 ✓ — 6610 47

To charge T. A. E. Inc. Control Acc with services billed by T. A. E. to T. A. E. Inc. and which have been passed to our credit by the E. P. Inc. as reflected in checking the acct up to 11/30/16

Invoice No.	Amount	Invoice No.	Amount
15-12-1871	60.75	Brought forward	794.48
15-11-1363	9.65	16-6-48	120.33
16-5-5	45	16-6-49	8.61
16-5-17	19.88	16-6-50	17.44
16-5-1046	98	16-6-65	21.84
16-5-1593	31.50	16-6-1031	10.93
16-5-1594	44	16-6-1081	1.76
16-6-15	48	16-6-1639	48
16-6-16	7.80	16-7-1541	45
Brought forward	794.48	16-7-1740	33
Total			6610.47

28

Edison Phono. Works - Control Acc — 22 — 1 ✓ — 115.90 — 1 ✓

Thos. A. Edison Inc. - Control Acc — 21 — 1 ✓ — 115.90

To credit T. A. E. Inc.

Control Acc with services billed by T. A. E. to T. A. E. Inc. and which somehow passed to our credit by the E. P. Works as reflected in checking the acct up to & including 11/30/16

Invoice No.	Amount
16-7-1993	115.70
16-8-1149	43.70
16-11-1119	1.50
	115.90

February - 1917

28

Vr 8-19 2-28-17 — Employees Liability Insurance — 332 — 160.00 — 1 ✓

Reserve for Unexpired Insurance — 119 — 1 ✓ — 160.00

To correct accounts entries made on Liability Insurance for 2/16

as follows:

as shown	108.70
should be	268.70
	160.00

28

Advances to Employees — 11 — 177.60 — 1 ✓

Mr. Fox Acc — 1 ✓ — 177.60

Loan Acc — 112 — 1 ✓

To correct posting of loan & disbursement month of July-8-17.

28

Administration Loan Acc — 112 — 63.00 — 1 ✓

Factory Loan Acc — 111 — 1 ✓ — 63.00

To correct distribution of Office Pay Roll Voucher Jan-1917.

28

Munition Tool — 397 — 757.68 — 1 ✓

Munition Tool Accrued — 397 — 1 ✓ — 757.68

Munition Tool accrued to 7/4/17 - as report on file. Mr Kendall Office for detail

28

Capital Stock Tol — 399 — 1,000.00 — 1 ✓

Capital Stock Tol Accrued — 399 — 1 ✓ — 1,000.00

Capital Stock

Tol Accrued to July 28-1917 as detail on file

Reserve for Uncollectible Consignments — 671.81
Profit & Loss — 671.81
To close out
Reserve for Uncollectible Consignments Acct July

Reserve for Unearned Profit on Consignments — 736.78
Profit & Loss — 736.78
To reduce Reserve for Unearned Profit on Consignments to July
Consignments for use of Profit & Loss
39 m 3r — 25% — 19.50
Balance 7/7 — 716.78

Reserve for Deferred Profit on Renewal Sales — 687.57
Cost of Renewal Commercial Accts — 687.57
To reduce Reserve for Deferred Profit 4% by recovery sales of 017 Cost Equip. Stopped since this account was opened.

Material Supplies — Unearned Expense

Material Supplies — 1164.64
Advertising Expense — 664.44
P/L in Progress — 958.11
7/31

Unearned Expense — 1537.13
To bal of unearned not passed in time to be included in Feb-1917 distribution taken from Journal. This detail will be charged to Unearned Expense in March

Factory Expense
7/31

Freight Expense Deductions — 323.55
Factory Expense — 323.55
To close out Freight Expense Deduction Acct July 31-1917

Factory Expense
7/31 — 7760.90
Cost of Renewal Commercial — 6000.00
Rebates — 730.00
Selling Expense — 1530.90
7/31

Overexpense — 355.70
To close out Overexpense 4% to July 31-1917

E.R.B.Co. Central Division
E.R.B.Co. New Orleans
E.R.B.Co.

E.R.B.Co. Central — 9417.80
E.R.B.Co. Philadelphia — 1514.59
E.R.B.Co. New Orleans — 3039.63
E.R.B.Co. New Orleans — 7.15
E.R.B.Co. Boston — 1153.73.69
E.R.B.Co. Boston — 1170.90.95
To close out above the to E.R.B.Co. Central Div. - July 1917

Edison Phonograph Works Service — 711.37
Interest Paid
Edison Phonograph Works Service — 711.37
Interest Paid
To Interest Paid
Entry Page 546 Journal
31 Jan. 1917

February 1917

	Thos. A. Edison Inc. Control	x	✓	6,918.17
✓	Acc. Pay. Const. & Mining Div.			
	Thos. A. Edison Inc. Control	x		6,918.17
	To bring out			
	items in balance with			
	the a/c of E.O.M. as			
	shown on the books			
	of the Co. Inc.			
	Detail on file			
	Thos. A. Edison Inc. Control	x	✓	7,940
✓	Acc. Pay. Inc. Record Mfg. Div.			
	Thos. A. Edison Inc. Control	x	✓	7,940
✓	Acc. Pay. Inc. Monitor Mfg.			
	Thos. A. Edison Inc. Control	x	✓	50 —
✓	Acc. Rec. Inc. Record Mfg. Div.			
	Thos. A. Edison, Inc. Control	x	✓	50 —
✓	Acc. Pay. Inc. Record Mfg.			
	Thos. A. Edison Inc. Control	x	✓	1 —
✓	Acc. Rec. Inc. Monitor Mfg. Div.			
	Thos. A. Edison, Inc. Control	x	✓	1 —
✓	Acc. Pay. Inc. Monitor			
	Thos. A. Edison, Inc. Control	x	✓	18,611
✓	Acc. Pay. Primary Batt.			
	Thos. A. Edison, Inc. Control	x		18,611
	Thos. A. Edison Inc. Control	x		75 —
	Acc. Pay. Mortgage Bal.			
	Thos. A. Edison Inc. Control	x		75 —
	Thos. A. Edison Inc. Control	x	✓	15,503
✓	Acc. Pay. Carbric Mfg. Div.			
	Thos. A. Edison Inc. Control	x		15,503

February 1917

	v.8				
	Profit & Loss	193	19,170.14		
	E.D.B.D.Co. San Francisco, Cal.	18	19,170.14		
	E.D.B.D.Co. Toronto	18		19,170.14	
	E.D.B.D.Co. San Francisco	18		19,170.14	
	To charge the above				
	amount E.D.B.D.Co. S.F. for				
	special expense incurred by				
	F.B. Jackson during year				
	of 1916 at Portland, Ore.				
	See letter E.M.C. 7-29-17				
	v.8				
	Realty Expense (Orange)	193	170.14		
	Operation of Trucks	330	17.65		
	35-5				
	Admin. & General Expense	193	475.14		
	60-7				
	Advertising Expense	119	3,514		
	50-5				
	Selling Expense	141	1,771.14		
	40-5 7,149.1				
	40-15 14,622.1				
	Realty Expense (New Orange)	193	17,629.14		
	Operation a/c Batt. Rental department a/c B.	193	167.14		
	Unapplied Insurance	165	38,766.14		
	Insurance (Fire)	146		14	3,042.33
	Oper. a/c Silver Cadmium Plant	193		14	1,258.35
	Fire Insurance for				
	Feb. 1917 and adjustments				
	of Unapplied Insurance				
	up to 2-28-17				
	v.8				
	Edison Chemical Works Bennett Column	193	17,416.60	14	
	Materials & Supplies	196		14	17,416.60
	To amount entering				
	Journal & Ledger 560				
	v.8				
	Petty Cash	1	9,19.92	14	
	Unclaimed Wages	210		14	9,19.92
	Unclaimed wages				
	check by A.A. Martin				
	as of 2-28-17				

| | | |

February 1917

✓	Thos. A. Edison, Inc. Control A/c Rec. Elec. /Gen. Div. Thos. A. Edison Inc. Control A/c Rec. Stationery Stock	x x	3.0.46 3.0.46	
✓	Thos. A. Edison, Inc. Control A/c Rec. Elec. /Gen. Div. Thos. A. Edison Inc. Control A/c Rec. Control. Div.	x x	69.1.70 69.1.70	
	48.00 517.70			
✓	Thos. A. Edison, Inc. Control A/c Rec. Elec. /Gen. Div. Thos. A. Edison Inc. Control	x x	1.6.0.85 1.6.0.85	
✓	Thos. A. Edison, Inc. Control A/c Rec. Elec. /Gen. Div. Thos. A. Edison Inc. Control A/c Rec. General Div.	x x	7.1.1.30 7.1.1.30	
✓	Thos. A. Edison, Inc. Control A/c Rec. General Div. Thos. A. Edison Inc. Control A/c Rec. Elec. /Gen. Div.	x x	4.7.0.50 4.7.0.50	
	396.57 73.98			
	Thos. A. Edison, Inc. Control Thos. A. Edison Inc. Control A/c Rec. Elec. /Gen. Div.	x x	1.1- 1.1-	
✓	Thos. A. Edison Inc. Control A/c Rec. Elec. /Gen. Div. Thos. A. Edison Inc. Control A/c Pay Elec. /Gen. Div.	x x	1.0.0- 1.0.0-	
✓	Thos. A. Edison Inc. Control A/c Rec. By Under Record Thos. A. Edison Inc. Control	x x	1.41 1.41	

February 1916

	Thos. A. Edison Inc. Control A/c Rec. General Div. Thos. A. Edison Inc. Control A/c Rec. Control Div.	x x	1.3.7.8.77 1.3.7.8.77	
	Ins. 896.66 396.57< 79.98 17.94 642.86 5.71 140.80 76.35			
	Thos. A. Edison Inc. Control A/c Rec. Control Div. Thos. A. Edison Inc. Control A/c Rec. General Div.	x x	8.6.7.81 8.6.7.81	
	17.94 301.41 508.46			
✓	Thos. A. Edison Inc. Control A/c Rec. Control Div. Thos. A. Edison Inc. Control A/c Pay. General Div.	x x	1.1.5.3.3.55 1.1.5.3.3.55	
	Thos. A. Edison Inc. Control A/c Rec. General Div. Thos. A. Edison Inc. Control	x x	6.8.9.73 6.8.9.73	
	Ins. 66.65 5.60 .07 94.50 1.64 581.97 .49 4.10 .78 6.8.9.73			
	Thos. A. Edison, Inc. Control Thos. A. Edison Inc. Control A/c Rec. General Div.	x x	6.5.6.4 6.5.6.4	
	37- 10.97 77.97			
	Thos. A. Edison Inc. Control A/c Rec. By Under Record Thos. A. Edison Inc. Control A/c Pay By Under Record	x x	5- 5-	

February 1917

	78				
	Thos. A. Edison, Inc. Control	x	✓	5 55	
6	A/c Rec. Phonog. Exam. Div.				
	Thos. A. Edison, Inc. Control	x			5 55
	78				
9	Thos. A. Edison, Inc. Control	x	✓	169 95	
	A/c Rec. Storage Battery Div.				
	Thos. A. Edison, Inc. Control	x			169 95
	78				
6	Thos. A. Edison, Inc. Control	x	✓	1 38	
	A/c Rec. Primary Battery Div.				
	Thos. A. Edison, Inc. Control	x			1 38
	78				
9	Thos. A. Edison, Inc. Control	x	✓	1 09	
	A/c Rec. Export Div.				
	Thos. A. Edison, Inc. Control	x			1 09
	78				
9	Thos. A. Edison, Inc. Control	x	✓	6 -	
	A/c Rec. Export Div.				
	Thos. A. Edison, Inc. Control	x			6 -
	78				
9	Thos. A. Edison, Inc. Control	x	✓	560 773	
✓	A/c Rec. Export Div.				
	Thos. A. Edison, Inc. Control	x	✓		560 773
	A/c Pay. Export Div.				
	78				
9	Thos. A. Edison, Inc. Control	x	✓	97 551	
	A/c Rec. Export Div.				
	Thos. A. Edison, Inc. Control	x			97 551
	.50				
	97 491				
	78				
9	Thos. A. Edison, Inc. Control	x	✓	35	
	A/c Rec. Export Div.				
	Thos. A. Edison, Inc. Control	x	✓		35
	A/c Pay. Export Div.				
	78				
	Thos. A. Edison, Inc. Control	x		80	
9	Thos. A. Edison, Inc. Control	x	✓		80
	A/c Rec. Export Div.				
	150				
	35				

February 1917

	78				
	Thos. A. Edison, Inc. Control	x		1 14	
9	Thos. A. Edison, Inc. Control	x	✓		1 14
	A/c Rec. Export Div.				
	78				
9	Thos. A. Edison, Inc. Control	x	✓	568 97	
	A/c Rec. Export Div.				
	Thos. A. Edison, Inc. Control	x			568 97
	78				
✓	Thos. A. Edison, Inc. Control	x	✓	170 93	
	A/c Pay. Export Div.				
	Thos. A. Edison, Inc. Control	x			170 93
	1000 Gold 1000 68				
	.15 793.51				
	160.41 149 77				
	497.64 161 69				
	306.44 177 24				
	170 93				
	78				
✓	Thos. A. Edison, Inc. Control	x	✓	7 15	
	A/c Pay. Dictating Mach. Div.				
	715 and 15				
	Thos. A. Edison, Inc. Control	x			7 15
	78				
	Thos. A. Edison, Inc. Control	x		7 16	
	A/c Pay. Dictating Mach. Div.				
	Thos. A. Edison, Inc. Control	x			7 16
✓			✓		
	78				
Transferred page 63	Thos. A. Edison, Inc. Control	x		86	
	Thos. A. Edison, Inc. Control	x			86
✓	A/c Pay. Phonog. Exam. Div.		✓		
	78				
	Thos. A. Edison, Inc. Control	x		7 19	
	Thos. A. Edison, Inc. Control	x			7 19
✓	A/c Pay. Phono. Serv. Div.		✓		
	78				
	Thos. A. Edison, Inc. Control	x		1 70	
	Thos. A. Edison, Inc. Control	x			1 70
✓	A/c Pay. Ex. Under Record		✓		
	78				
	Thos. A. Edison, Inc. Control	x		40 75	
	Thos. A. Edison, Inc. Control	x			40 75
9	A/c Rec. Inst. & Mach.		✓		

78
Thos. A. Edison, Inc. Control 31 ✓ 19,198.69 ✓✓
Accounts Receivable 11 ✓✓ 19,198.69
Edison Receivable ✓✓ 96
Thos. A. Edison Laboratory 300 ✓✓ 6.96
To charge the Thos. A. Edison, Inc. Control with Aug. 1916 cash receipt which was credited to the Rec. Factor (Thos. A. Edison Inc. Division) (Thos. A. Edison Incline Plant) (Thos. A. Edison Laboratory) and to Thos. A. Edison Inc. Control in the General Ledger

78
Thos. A. Edison, Inc. Control 31 ✓ 75,000.— ✓✓
Accounts Receivable 11 ✓✓ 75,000.—
To charge the Thos. A. Edison, Inc. Control with Dec. 1916 cash receipt which was credited A/c Rec. Factory + Thos. A. Edison Inc. Control in the General Ledger

78
Accounts Payable
Thos. A. Edison Inc. Control 388 31 ✓ 3,476.55 ✓✓
11 ✓✓ 3,476.55
A voucher from A. Edison, Inc. Control with Dec 1916 cash for these items posted A/c Pay. detail + Thos. A. Edison, Inc. Control in General Ledger

78
Thos. A. Edison Inc. Control
A/c Pay. Musical Phono. 388 31 ✓ 60.— ✓✓
A/c Payable 388 ✓✓ 60.—
Thos. A. Edison Inc. Musical Phono.

See in Information for Thos. A. Edison and for Phone on page 70 and 96, at foot of page 96

78
Thos. A. Edison Inc. Control 31 ✓ 8,458.86 ✓✓
A/c Rec. Export Div. 11 ✓✓ 8,458.86
A/c Receivable
T.A.E. Inc. Export Div.

78
Thos. A. Edison, Inc. Control 31 ✓ 49.87 ✓✓
A/c Rec. Trans. Port 11 ✓✓ 49.87
A/c Receivable
T.A.E. Inc. Trans. Port

78
A/c Receivable
J. A.E. Inc. Control Div. 11 ✓✓ 50.— ✓✓
Thos. A. Edison Inc. Control 31 ✓ ✓✓ 50.—
A/c Rec. J. A.E. Inc. Control Div.

78
A/c Receivable
T.A.E. Inc. Disc. Rent 11 ✓✓ 18.88 ✓✓
Thos. A. Edison Inc. Control 31 ✓ ✓✓ 18.88
A/c Rec. T.A.E. Inc. Disc. Rent

78
A/c Receivable
T.A.E. Inc. Instr. + Div. 11 ✓✓ 34.71 ✓✓
Thos. A. Edison Inc. Control 31 ✓ ✓✓ 34.71
A/c Rec. T.A.E. Inc. Instr. + Div.

78
A/c Payable
T.A.E. Inc. Export Div. 388 31 ✓ 49.86 ✓✓
Thos. A. Edison Inc. Control 31 ✓ ✓✓ 49.86
A/c Pay. T.A.E. Inc. Export

78
A/c Receivable
T.A.E. Inc. General Div. 11 ✓✓ 75,000.— ✓✓
Thos. A. Edison Inc. Control 31 ✓ ✓✓ 75,000.—
A/c Rec. T.A.E. Inc. General

78
Thos. A. Edison Inc. Control 31 ✓ 7,333.64 ✓✓
A/c Pay. T.A.E. Inc. Trans. Port
A/c Payable 388 ✓✓ 7,333.64
T.A.E. Inc. Trans. Port

February 1917

		78					
		A/c Payable					
		N.S. Inc. Carbric Acid Mfg	355	17197	✓✓		
3		Thos. A. Edison Inc. Contrl	✓	✓			
3					✓✓	17197	
		A/c Pay. N.S. Inc. Carbric Acid					
		78					
		A/c Payable					
		N.S. Inc. Primary Bat	355	77778	✓✓		
3		Thos. A. Edison Inc. Contrl	✓	✓			
					✓✓	77778	
		A/c Pay. N.S. Inc. Prim. Bat					
		78					
		Thos. A. Edison Inc. Contrl					
		A/c Pay. N.S. Inc. Cylinder R	✓	17	✓✓		
		A/c Payable					
		N.S. Inc. Cylinder R	355		✓✓	17	
		78					
		A/c Payable					
		N.S. Inc. Phenol Resin Mfg	355	914	✓✓		
3		Thos. A. Edison Inc. Contrl	✓				
					✓✓	914	
		A/c Pay. N.S. Inc. Phenol Resins					
		78					
		Thos. A. Edison Inc. Contrl					
		A/c Pay. Const. + Maint	✓	1,98 61	✓✓		
		A/c Payable					
		N.S. Inc. Const. & Mt.	355		✓✓	1,98 61	
		78					
		Thos. A. Edison Inc. Contrl					
		A/c Pay. N.S. Inc. Contrl	✓	778,875 08	✓✓		
		A/c Payable					
		N.S. Inc. Contrl	355		✓✓	778,875 08	
		To Transfer for Tx bonus					
		Upon turning over the a/c Pay					
		Ledgers for					
		Dec. 30 th 1916 to the Total					
		of the General Ledger					
		a/c "Thos. A. Edison Inc. Contrl"					
		78					
		Thos. A. Edison Inc. Contrl					
		A/c Rec. Smuggler Bar	X	71 130			
		Thos. A. Edison Inc. Contrl	X				
		A/c Pay. Smuggler Bar.				71 130	

Ex-Plantation Tx Contribution and Tax Fund on page 1 of Tax and Page 4 of Rec. Ledgers for Dec. 30 th 1916 to the Total of the General Ledger a/c "Thos. A. Edison Inc. Contrl"

February - 1917

	78					
	Thomas A. Edison Royalty Ac	401	897 50	✓✓		
	Jet Personal	400	78 00	✓✓		
	Phenol Plant					
	Thomas A. Edison Inc.	31		✓✓	9 0 5 50	
	To correct analysis made of Jet Column debit in analysis of Sales Jan 1917					
	78					
	Thos A. Edison Inc.	31	17 5 50	✓✓		
	Thomas A. Edison Royalty Ac	401		✓✓	17 5 50	
	To correct analysis debit of Jet Column analysis of Sales - Jan 1917					
	78					
	Thos A. Edison Royalty Ac	401	943 18	✓✓		
	Thos A. Edison Ltd					
	Thos A. Edison Inc.	31	25 70	✓✓		
	Thomas A. Edison	401	26 71	✓✓		
	Lost a/c 1.61					
	Phenol Plant 77.60					
	Edison Phono Works	31		✓✓	25 70	
	Thos A. Edison Inc.	31		✓✓	96 739	
	To correct analysis of Sales - Jet Column debit - Jan. 1917					
	78					
	Thomas A. Edison Inc.	31	1 8 1 6 35	✓✓		
	Thos A. Edison Royalty Ac	401		✓✓	1 8 1 6 35	
	To correct analysis made of Jet Debits - analysis of Sales Jan 1917					
	78					
	Royalty Account	401	1,499,729	✓✓		
	Thomas A. Edison	401		✓✓	1,499,729	
	To correct analysis made of Music Column - Cash Restatement Jan - 1917					

Thomas A. Edison -

Phonograph Plant	7453.03	101	11,980.73	14		
Cycle Plant	9709.07		X			
Laboratory	78.67					
Thomas A. Edison		101			14	11,730.84
Phonograph	11093.61					
Bungalow	450					
Laboratory	5463					
Personal	648.03					
Edison Phonograph Work Current Advances		101			14	7489.91
Sundries out						
balances appearing in						
B. Cash Accounts Payable						
Any Receipts in account						
with Thos. A. Edison						
78						
Thos. A. Edison Royalty a/c		101	16,790	14		
Thomas A. Edison Royalty a/c		101		14	151.57	
Royalty a/c		101		14	11.38	
To Journal by						
bank items received						
in time to be included in						
analysis of Bank for 1917						
Dr. Sundries	16790					
Less Dr.	8856					
	7934	151.57				
78		11.38				
Thomas A. Edison		101	500	14		
Bal. Thos. A. Edison Current Advances		101		14	500	
To close out balance						
appearing in Jnl. to cr.						
Bal. Any Books 7/31/17						
78						
Port & Trump Current Advances						
Thos. A. Edison Inc. Contra		101	37,114	14		
		31		14	37,114	
To charge Port & Trump						
Dr. with amount of their						
Jnl. liability assumed by						
Thos. A. Edison Inc. Mail Order Phone						

78

Thomas A. Edison X

Thomas A. Edison Inc.	101	1,550.00	14		
	31	✓	14	1,550.00	
To correct					
analysis of Miss Colwell					
in Bank Reconcilement					
Jan. 1917					
78					
Edison Phonograph Work Current Advances	101	38,709.74	14		
Thomas A. Edison Inc. Contra	31	✓		1,138,709.74	
To close Edison					
Phonograph Work Current					
Investment account					
transfer from Net Book					
F. A. Co. to the portion					
of Net Book Records as					
"Plant Room Work Business"					
located at Edison Lab. 78					
Assets					
Cash on hand	50.00				
Material & Supplies	12,445.91				
Cost of Work in Process	3,449.74				
Cost to make - Finished Stock	431.84				
Equipment					
Cost	77,919.79				
Depreciation to date	1,093.54				
Revaluation	1,918.60	74,844.73			
		38,709.74			
Liabilities					
Reserve for Tools	5000				
		38,709.74			
78					
Thos. A. Edison Inc. Contra					
Port & Trump Current Advances	31	✓ 109	14		
	101		14	109	
To credit Port & Trump					
Dr. with their Jnl. 12-1-16					
passed on the Thos. A. Edison					
Export Div. to the credit					
of U.S. Tools.					

78

Plant Equipment — 1/ — 173,003.91 — 1/

New Shop Equipment

Thomas Atkinson — 30/1 — 1/ — 173,003.91

Additional credit
due Thomas Atkinson
transfer of New Buildings and
Equipment account to Atkinson
Storage Battery Co. by Thomas
Atkinson 9/1/16

Total Payments made by Feb. — 105,061.59
Balance in Feb. Buildings Acct — 175,941.32
(Transferred to Feb. Co.)

Value of New Buildings Equipment — 173,057.90
Amount credited to Feb. on transfer of Bldg. — 173,057.90
Further credit due T.A.C. — 173,003.91

78

Fairchild Sales Fairchild, 1st Island — 73/1 — 1,497,300.00 — 1/
Fairchild Sales Fairchild Mr. Trayon — 73/2 — 48,544.11 — 1/
Fair. Sales Greenwich — 73/3 — 1/ — 1,497,797.91
Fair. Sales Greenwich — 73/4 — 1/ — 47,931.
Mr. Trayon
Mfg. Overhead — 110 — 1/ — 40,033.33
1501.
Factory Equipment — 138 — 1/ — 139,149.49
1503.
Sales Accounts & Fair. Sales Accounts — 139 — 1/ — 48,481.
73-3
Sales Fairchild running
month of Feb. 1917.

78

Boat Insur. Equipment Stamps — 16/1 — 1,448.11
Mr. J. Stinson Inc. Controls — 76/1 ✓ — 1/ — 1,448.
Exp. N. Grand Bro.
+ Insur. Div. by Feb. Inc.
Report Div. Oct. 31, 1916
Mem. to Feb. 1916.

78

Shipping Supplies — 14/1 — 6 — 111.14
Shop

Drivers Expense — 14/1 — 6 — 9,501 — 1/
70-1
70-4 — Shop
66-6

Edison Storage Battery Supply Co. Philadelphia — 31 — 96,1/1 — 1/
Edison Storage Battery Supply Co. Phila — 31 — 1/ — 96,1/1
Edison Storage Battery Supply Co. Cash — 41 — 1/ — 96,1/1
Included cost
adjustment of Supplies made
by E.S.B.S. Co. of Phila for
E.S.B.S. and at another
date the credit to Central
Charges.

78

Boat Insur. Current Stamps — 15/1 — 1,91/ — 1/
Mr. J. Stinson Inc. Controls — 76/2 ✓ — 1/ — 1,91/
In Charge Boat
Insur. Div. with each
payment of the Feb.
Inc. Schedule Report Div.,
which was credited
on their books in error.
As an adjustment was made
in connection with
Schedule Report Nov. Feb.
03. Feb. Co. books.

78

Boat Insur. Current Stamps — 15/1 — 7,1875 — 1/
Mr. J. Stinson Inc. Controls — 76/3 ✓ — 1/ — 7,1875
In Charge Boat
Insur. Div. with amount
of Stamp Inv. 16-11-30 Passed
by Boston Insure. Div.
in Nov. 1916

78

Boat Insur. Current Stamps — 15/1 — 3506 — 1/
Mr. J. Stinson Inc. Controls — 76/4 — 1/ — 3506
In Charge Boat
Insur. Div. with amount
of Stamp Inv. 16-6-38 Passed
by Stam. Insur. Div. in
Nov. 1916

February 1917

vs

1 Accounts Receivable
Henry Dreitzer & Son
Edison Storage Batt. Supp. Co.
Edison Accounts
For account entry
of 601 month of June
1917

vs

Edison Storage Batt. Supply Co. Edison
Edison Storage Batt. Supply Co. Edison
Sundries
for Sundry entry

78

3 Thos. A. Edison Inc. Control
A/c Pay Work - Engg. & Pr.
Thos. A. Edison Inc. Control X 34,450
Nov. 22
Cash 34,450

vs

Bank & Trust Accounts Receivable
T. A. Edison Inc. Sundries
Municipal Phone 49.10
Phonograph Repair & Stock 78
Bank Accounts Receivable 944
For account entry
of 9 Bank Receipts
Month of Feb. 1917

78

4 Thos. A. Edison Inc. Control
A/c Rec. Emergency Dr.
Thos. A. Edison Inc. Control X 750,000
A/c Pay Control Dr.

vs

3 Edison Phonograph Corporation
A/c Rec. Accounts Receivable
Rebill a/c
For handling Jan. 1917 rebills made 2-7-17 in the month of Feb. Jan. Dummy Invoices 2-28-17. Transferred in the month of March 1917

February - 1917

78

Edison Storage Battery Supply Co. Edison
Selling to jobbers
Jobber 11.90
Jobber 11.91
Jobber 17.77
Edison Storage Battery Supply Co. O.
Edison Storage Battery Supply Co. Accounts
Incredible R.S.A.C.
with miscellaneous expense
accounts for R.S.A.C. by
R.S.A.C. No.

78

Record for Bad Debt
Edison Storage Battery Supply Co. No.
Edison Storage Battery Supply Co. No.
Edison Storage Battery Supply Co. Inactive
To charge Bad Debt
to write Jobber account
C.A. Lindley of N.E.S.A.C.
Bank as of 7-7-17

78

7 Thos. A. Edison Inc. Control
A/c Pay Sundry
Thos. A. Edison Inc. Control X 75,713

78

7 Thos. A. Edison Inc. Control
Thos. A. Edison Inc. Control X 2,17
A/c Pay Control X

78

7 Thos. A. Edison Inc. Control
A/c Pay - Control X 17,487
Thos. A. Edison Inc. Control
A/c Pay - Emergency X

78

7 Thos. A. Edison Inc. Control
A/c Pay - Emergency X 5,467
Thos. A. Edison Inc. Control X

February 1917

78

Selling Exp. [illegible] 78 | 1 1

" Adm. & General Exp. [illegible] 1 1 1 1

Factory Exp. [illegible] 39 1

Mrs. T. Edison Inc. Control [illegible] 1 1 [illegible]

To Rec. Cylinder Rec.
To Debit Cylinder

Receipts for with. material of our Inv. 17-V-1630 Entered to them in error in month of Sep. 1917 + credited in Mar. 1917. Inventory made of our Inv. this month will be in balance with Cylinder Record Inv. [illegible]

Reversed in Mar. 1917 Manufacturing Jour. Journal Ex. 17-3-3

Manufacturing Div. Jour. Journal Ex. 17-3-3 Mar. 1st 1917

78

Mrs. T. Edison Inc.
To Reg. Phono. Rein Bowl 86 [illegible] 3.65
" Adm. Service 78
Mrs. T. Edison Inc. Control [illegible] 3.65
To cancel Jn. Inv.
Jn. Journal [illegible]

78

To Amer. Phono. Works
To Reg. Small Dept.
Edison Phono. Works 1.18.17 1.18.17

February - 1917

78

Edison Storage Battery Supply No. 0 [illegible] 03 1 1
Edison Storage Battery Supply Rebate [illegible] 03 1 1
Edison Storage Battery Supply No. [illegible] 1 1 03
Rates before [illegible] 1 1 03
70-1
To close Edison
A/c of Supply of Elec. Co.
No Credit

78

Reserve for 3rd & 4th Bell and Funk Dim. [illegible] [illegible] 1 1
Bell Reclaim. Dim.
Current Advance [illegible] 1 1 [illegible]
Two adjustments
the above are to agree with Physical Inventory of 2-28-17

78

T. A. Edison Inc. Control [illegible] [illegible] 1 1
T. A. Edison [illegible] 1 1 [illegible]
T. A. E. Personal 5000.00
Academy 2.31
Two accounts
Summary of Rec. of Exp. A. L. Bachmann June 1917
50.17-1-665 + 50.17-1-700

78

Jobbing Order [illegible] [illegible] 1 1
4760
Reserve for 3rd & 4th Bell and Bell in Reclaim Dim. [illegible] 1 1 [illegible]
Two adjustments the above reserve was originally operated to Jobbing Order 4760 and error.

Reserve for Sinking Fund Bond Redemption Dr.
Bond Redemption Dr.
Current Advances
To close out
Reserve for Sinking Fund Bond Redemption Dr.
to account to be carried over Redemption Deferred Charge.

✓ Accounts Payable — Service Dept — Edison Phono. Works Contrl. — 1817

✓ Accounts Payable — Manufacturing Dept — Edison Phono. Works Contrl. — 11,104

✓ Accounts Payable — Sales Dept — Edison Phono. Works Contrl. — 7,780

✓ Accounts Payable — Elect. Dept — Edison Phono. Wks. Contrl. — 19,601

✓ Edison Phono. Works Contrl. — Accounts Receivable — Electrical Div. — 307

✓ Accounts Receivable — Sales Service Dept. — Edison Phono. Works. Contrl. — 70

✓ Accounts Receivable — B.P.W. Contribution — Edison Phono Works. Contrl. — 70

✓ Edison Phono Works Contrl. — Accounts Payable — B.P.W. Contribution — 160.15

Accounts Payable — Edison Phono Wks. Contrl. — 6,099.79
To credit "B.P.W."
Contrl. Sfc. work Dec. 1916
Claims for Engineers & Printed "Sfc. Pay Roll" & to "B.P.W. Contrl. Sfc." on General Ledger

Edison Phono. Works. Contrl. — Accounts Receivable — 9,905.95
To charge Edison Phono. Wks. Contrl. with Dec. 1916 Cash in receipts which was credited "Sfc. Rec. de Fnd." & "B.P.W. Contrl." on General Ledger

See Post entry page #38

Stationery Store
Adv. & Gen. Expense — 2.01
603
Adjustment of Stationery Store to 1/1/17

Operation a/c Battery Rental System a/c A — 6.65
Operation a/c Battery Rental System a/c B — .49
Battery Rental Account a/c A — 6.65
Battery Rental Account a/c B — .49
To account for the operating of a/c 600 Month of Jan. 1917

February 1917

v.5

| | | |

February - 1917

Edison - Inspectors Equipment
RR 18998R — 14167

Goods in Transit — 47168

Selling Expense — 70
4-6

Edison Storage Battery Supply Co. Boston — 70.05

Edison Storage Battery Supply Co. Boston — 70.05
Edison Storage Battery Supply Co. Boston — 70.05
Material in transit
and and not which Boston
has not received cells.

Selling Expense — 649 — 70 11
10-6

E.S.B.Co. Boston — 70 11
E.S.B.Co. Boston — 70 11 — 70
E.S.B.Co. Rochester — 70 11 — 70
Adjustment of
Boston Supply Co. 7/31/17

Selling Expense
10/6
Cost of Bond & Bonus
of Edison Storage Battery
with Boston Supply Co.

Reserve for Second Hand Cells and Bonus — 113 — 6,195.00 11
Cost of Bond & Bonus — 32 — 11 — 6,195.00
To adjustment
Reserve for Second
Second Hand Cells and
Bonus adjustment as of
2-28-17

Second Hand Cells and Repair Dept. — 32 — 7,496.96 11
Reserve for Second Hand Cells
and Repair Dept. — 113 — 11 — 7,496.96
To adjustment as
shown on the account
with Repairs & Inventory
of 2-28-17

February 1917

Cost of Commercial Cells — 114 — 1,734,051 11
" " Railroad " — 132 — 1,566,23 11
" " House Lty " — 133 — 29,172 11
" " Commercial Renewal cells — 135 — 147,941 11
" " Railroad " " — 137 — 1,597 11
" " M.R.H. Sales — 138 — 62,143 11
Manufacturing Order — 119
1675 — E — 11 — 1,779,82
1679-20 — E — 11 — 3,232,51
Reserve for Factory Expense — 116 — 11 — 4,975,52
to transfer cost of
factory accounts
to various cells
sold for year
ending Feb 28-1917
See detail on file
28

T. A. Edison, Lab. — 121
Factory Expense — 639 — E — 7,639,39 11 — 29,17
8-6 — .37
15-6 — 27.80
31-5 — 1.00
Administration Expense — 649 — E — 11 — 6,59
5-32
Adm. & Gen. Expense — 653 — E — 11 — 605,96
6-28
Selling Expense M.R.H. — 659 — E — 11 — 20,00
5-34
Research Expense — 679 — E — 11 — 2,461,6
6-29 — 199.96
7-31 — 116.20
Patents — 198 — 11 — .88
R. & E. inv. Prop. exp. — 64
7199 — No. 1.41 — 11 — 5,947
7386 — 1.81
7410 — 7.02
7413 — 3.60
7500 — 6.60
T. Jones & W. Peter — 192 — E — 11 — 1,16
7155
To correct No. 17-2-769
T. A. Edison, Lab. Charges billed
in No. 17-2-762.

February 1917

| | | |

February - 1917

78

Inv. Mfg Order 7778 — 159 — E — 3 0 1 4 7 1 — 1 1

Work in Progress — 113 — E — 1 1 — 3 0 1 4 7 1

Inv. to Mfg Order

Adjustment of Inv. to 1/1/17

78

Port Tran Equipment Advances — 113 — 1 1 — 13 70

Mod. P. to show the Control — 31 — 13 70 — 1 1

in credit Port Tran Current Advances with amount of Inv. of the Other Carrier Roads billed to the Port & Tran Equip. — Error was vouched for the B.S.P.A.

78

Mod. P. to show the Control — X — 13 70

Adv. Tran. - Admin. Exp. Div.

Mod. P. to show the Control — X — 13 70

in Debit Admin. Exp. Div. with amount of Admin. Exp. Div. Invoice charged to Port Tran - Same was credited to Admin. Exp. by S.P.O. - see above entry

78

Mod. P. to show the Control Acc. Profit & Loss — 31 — 1 1 — 13 70

in Income Profit & Loss — 132 — 13 70 — 1 1

+ Trans. & credit the Inc. Control with amount of error in figuring difference between the total of the Inc. & Trans. of the B.O.P.A.

Comp. in correcting effect we had billed the Inc. with the wrong of difference - decided in Inc. Comptroll to handle in our Trans.

78

Bob + Day Current Advances — 151 — 1 0 1 1 1

Work in Progress — 1 — E — 1 0 1

Work in Progress — 1 — E — 1 0 1

Profit + Loss — 130 — 1 1 — 1 0 1

Fourth Adjustment

Bob + Day Inventory 1/31/17

78

Bob + Day Current Advances

78

Bob + Day Fixed Investment — 151 — 1 7 1 6 7 — 1 1

Bob + Day Current Advances — 151 — 1 1 — 1 7 1 6 7

Fixed Adjustment of Fixed Adjustment 1/31/17

78

Profit + Loss — 3 4 4

Work in Progress — 3 4 4

Work in Progress — Void

Bob + Day Current Advances — 3 4 4

3 4 4

Fourth Adjustment of Bob + Day 1/31/17

78

Profit + Loss — 130 — 3 4 3 1 1

Work in Progress — 113 — E — 1 1 — 3 4 3

B.T. Adj. 4/c

Adjustment of Bob + Day Adj. 1/31/17

78

Profit + Loss — 132 — 1 7 3 6 3 3 1 1

T.A. Edison Inc. Investment — 71 — 1 1 — 1 7 3 6 3 3

Two charges the same with difference between the books of T.A. Edison & Edison Inc. and for 1-17 due Manufacturing Co.

February - 1917

78

Accounts Receivable - Suspense 11/ 7371.50 11
Accounts Receivable 11 11 7371.50

To transfer to
Suspense the following
account which has lapsed

Collection

L G Hurst	4.74	✓
G Brown	6.73	✓
Frank H Brook	1.81	✓
National Sugar Refining Co	10.00	✓
(Transferred back to accounts receivable) Wm H Block Co	4.39	✓
Kruger Foreman Co	10.00	✓
Johnson & Hodgson	11.66	✓
N D Remy	10.18.06	✓
Federal Storage Battery Co	49.00.00	✓
Hoaglin Co	30.87	✓
National Auto Block Supply Co	3.78	✓
Detroit Block & Motor Co	6.38	✓
Kalamazoo Block Co	9.30	✓
Nelson Matter Block Co	9.30	✓
Nat'l Springfield Drop	30.00	✓
W O Hanley	3.00	✓
(Transferred back to accounts Receivable) J L Anderson	10.00	✓
Lockfelt Co	81.00	✓
Industry Bronze Valley Co	66.39	✓
Van Brunner & Wainwright	17.79	✓
	1331.14	

See Entry Feb 28

78

Accounts Receivable 11/ 17.79 11
Accounts Payable 21/ 17.79
Van Brunner & Wainwright

To accounts when
above with 1917 company
instead the 42 Rum
in error due entry on
top of this page

February - 1917

78

Reserve for Bad Debt 109 5631.47 11
Accounts Receivable - Suspense 11/ 11 5631.47

To charge off as
bad debt the following
the authority of
the O/c in Suspense Ledger

Frank H Brook	1.81
National Sugar Refining Co	10.00
Wm H Block Co	4.39
~~Kruger Foreman Co~~	~~10.00~~
Federal Storage Battery Co	49.00.00
Edwin Elliot Block Co	9.30
Nelson Matter Block Co	9.30
Nat'l Springfield Drop	30.00
W Hanley	3.00
Industry Bronze Valley Co	66.39
Van Brunner & Wainwright	17.79
	1631.47

78

Reserve for Bad Debt 109 70.98 11
Accounts Receivable 11/ 11 70.98

Jos W Miller.

Dollar out to
Bad Debt the balance
appearing in above the
on the authority obtained
in Mr Phillips memo
to Mr Mudd of 1st Feb

February - 1917

| | | |

February 1917

| | | |

February - 1917

| | | |

Profit & Loss

February - 1917

28

Reclaim Division Permanent Investment 113 | 5 7 3 1 1 8 1 |
Profit & Loss 530 | | ✓ | 5 7 3 1 1 8 1 |
To credit P & L the mill
rates of Spent Obsolete
X No Orders in 3rd class
cells, Take Rates & Debit
w/ inventory in Reclaim
Division.

28

Profit & Loss 530 | 8 5 9 9 9 9 | ✓
Reclaim Division Permanent Investment 113 | ✓ | 8 5 9 9 9 9
Sales of Reclaim sch
up w/ Reclaim Division
Book to guard against
possibility of loss or
fire room in inventory
X in Reclaim Division

28

✓ Account Receivable
N. O. Government 11 | 8 1 8 0 6 ✓
Account Receivable Suspense 11 | ✓ | 8 1 8 0 6
To transfer back
X to the Rec department
charge held by Government
on delivery of 316 Pattern

28

Reserve for Bad Debt 589 | 1 2 7 6 3 ✓
Profit & Loss 530 | ✓ | 1 2 7 6 3
X Includes Bad Debt
Reserve Notes Stated
as follows

Balance in hand Rec	50079.46	
Note Rec	14464.10	
	51543.96	
Less		
Rhein Che Works	4474.95	
N.O. Bank	9473.33	5 5 0 1 5. 41
		4 4 3 7 8. 55
10% of Debtors	4 4 3 7. 85	
Balance in Suspense A/c	1 7 7 7. 96	
	4 9 2 1 5. 41	
Balance in Reserve	4 9 4 9 9. 04	
Adj	1 2 7. 63	

February - 1917

28

Profit & Loss 530 | 3 8 8 5 4 9 ✓
Defective & Obsolete Stock 719 | ✓ | 3 8 8 5 4 9
X To charge P & L the
with total rates of defective
& Obsolete Stock on inventory
7/31/17

28

Reserve for Obsolete Stock 571 | 1 7 7 4 9 3 7 ✓
Profit & Loss 530 | ✓ | 1 7 7 4 9 3 7
To close out
X Obsolete Stock Reserve to
7/31/17

28

Refund the
R P W R 728 | 6 33 | 7 3 9 ✓
3 8 4 bal
3 9 0
Profit & Loss 530 | 3 9 ✓
Restaurant Surplus 57 | ✓ | 1 1 1 8
X To adjust
Restaurant A/c agree
with inventory 7/31/17

28

~~Sales of Reserve for Obsolescence~~

28

~~Sales of~~ Profit & Loss 530 | 3 7 7 5 36 ✓
Sales Reserve 733 | ✓ | 3 7 7 5 36
To set up reserve
X on profit stated in
Sales A/c w/ Reserve only
on material on inventory
at Supply Co. Branches
as detail below

At Rio Branches	4 6 9 9 4	
" Boston	4 0 8 8 4 9	
" Chicago	5 8 6 0	
" Orange	8 1 2 5 7 4	
	4 8 8 7 6 5 7	
percentage - Sales A/c Cost	1 0 0. 7 7 %	
4 8 8 7 6. 5 7 ÷ 100.77% =	4 7 0 1. 1 6	
	3 7 7 5. 3 6	

February - 1917

78

Profit + Loss 530 16 753 64

Decrease Class C Reserve 510 16 753 64

To reduce by 1/4th value of 1st class cells on inventory to 3rd class valuation. Detail below

At Prange 7th	1995 118	
" N.Y.	3563.86	
" Chicago	86 59	
	7438 0.43 x 1/4 =	16 753.64

78

Sales of Commercial Cells 616 7370 34

Aro	1785 07
Ad	58 77
Ad H	449.93
Ag	53 67

Sales Reserve 733 7370 34

To credit Sales Reserve on charge Sales 4th with credit due to Ad, Ad H, Ag on Superseperation Sales to 7/31/17

78

Interest on Inventory 499 1850 791

Reserve for Inventory Interest on Inventory 499 1850 791

To increase above Reserve for 1850 791 to 7/31/17

February - 1917

78

Profit + Loss 530 6500 00

& CMK adjustment

Reserve for Administration Expense on Inventory 507 6500 00

Administration Expense on Inventory.

This figure furnished by Mr Mell of Lyford Ross Bros + Montgomery

78

Cell 4th 728 6 33 38 743

Total line

Homes & Schools fund heated 36 38 743

To credit Total line the with income received by Portable Fund after the was charged. This income was passed by & CMK in March 1917

This entry to be reversed in March 1917

78

Interest on Funded Debt Accrued and Not Due 406 49 175 00

Matured Interest on Funded Debt 405 49 175 00

78

Bad Discount Allowed 422 27 68 47

Profit + Loss 530 27 68 47

To correct debit of 7o. 16-7-716 - 16-7-764 on 16-7-770

78

Income Tax Accrued 398 $808.17

Income Tax Accrued 398 $808.17

Income Tax Accrued
to Feb 28-1917

Taxable Income
301125.98 @ 2% 6025.24

Retroactive Tax 33⅓% of Tax for
Income calendar year

Income - Jan 1 - Feb 1916 16346.38
" " commencing 1/1/16 242465.63
Income calendar year 1916 258811.01

258811.01 @ 2% 5176.22
33⅓% of 5176.22 1725.41

Additional 2% - month of Jan 1 - Feb 1917
Income Jan 1 - Feb 1917 $189.33 @ 2% 3.79
78

Income Tax Accrued 398 $21.97 3
Income Tax 498 $21.973

To reverse estimate
previously made covering
Income Tax Accrued to
2/28/17

78

Excess Profit Tax 498 413.70

Excess Profit Tax Accrued 398 413.70

Excess Profit
Tax accrued Jan 1 - Feb
1917

Reversed per Statement on other page

Net profits Stock 2481100.00
Exception on profit
Deductions and allowances 671775.17
  2109324.17
Income allowed (8%) 168.74.59
Exception 500.00 168.74.59
Income on profits 301125.98
Excess income to be returned for Tax 2483.17
2483.17 @ 16% 413.70
78

Income Tax Accrued 398 $808.17
Income Tax 498 $808.17

To reverse estimate
shown on p. 58. Per Corrected
estimate of Feb

78

Excess Profit Tax Accrued 398 413.70
Excess Profit Tax 498 413.70

To reverse 1st estimate
shown on 58 page

78

Reserve for Unpaid Insurance 570 3779.44
Reserve for Unpaid Insurance 579 3779.44

To adjust
Unpaid Insurance etc
to 2/28/17

February - 1917

			11
Income Tax	478	7364 60	
Income Tax accrued	398		7364 60
Income Tax accrued			
To Jan. 31-1917			
Income subject to Tax	270,000.00		
Normal Tax			
2 mos. 1% of 270,000.00 = 2,000.00 x 1% =	1,620.00		
10 mos. 2% " " = 269,998.39 x 2% =	4,499.97		
33⅓% of Tax for calendar year of 1916			
Income Tax	11,261.37		
" 10 mos. 269,998.39 x 33⅓% x 10/12 =	7500.93		
	7361.60		
11			
Reserve for Inventory on Market fluctuations	576	50,000.00	
Profit & Loss	590		50,000.00
To close out above			
the 1st 1917			
11			
Profit & Loss	590	50,000.00	
Reserve for Obsolete & Slow Moving Stock	594		50,000.00
To set up			
Reserve to take care of Obsolete & Slow moving stock in Material & Supplies account			
11			
Income Tax	478	7323.10	
Income Tax accrued	398		7323.10
To correct 1st			
entry made the journal			
as detail in Jnl			
11			
Income Profit Tax	478	11,337.56	
Income Profit Tax accrued	398		11,337.56
Income profit			
Tax accrued - Jan 1			
Jan 1917			

After closing

February - 1917

			11
Interest on Investment	497	109,670.79	
Misc Supplies & Repairs	545	1,783.90	
Misc Selling Expense	549	10,187.05	
Sales of Commercial Bills	656	193,465.01	
Sales of Railroad "	667	6,883.23	
Sales of Home Lighting Bill	676	11,097.60	
Sales of M & Cell	680	4,899.90	
Sales of Music Lamps	683	277,489.09	
Sales of M & O cell	684	19,009.58	
Sales of Renewals Commercial	699	2,901.10	
Sales of Renewals Railroad	707	786.27	
Sales of Parts	710	27,414.58	
Sales of N & L Equipment	712	27,955.64	
Sales of M & L Accessories	714	6,505.43	
Sales of Rewinding Motors	716	2,460	
Sales of Searchlight Equipment	719	6,379.90	
Sales of Scrap	720	23,383.70	
Sales by M & H	730	176,200.00	
		3,775,251.51	
Maintenance Total	397		75,268
Capital Stock Tax	399		1,000.00
Admt & General Expense	451		80,736.96
Interest on Funded Debt	462		61,350.00
Other Interest	464		100,778.83
Admt Salaries	467		1,180.38
Misc Tax	472		8,587
Realty Expense Manufg	476		241.01
Income Tax	478		9,723.60
Income Profit Tax	479		11,337.56
Operation the Lakeside Plant	504		57,460.91
Operation the Kennedy Equipment	507		183,107.70
Donations	535		1,608
Realty Expense Selling Budget	537		1,564.60
Depreciation of Patents	538		157,833.07
Anderson Allowances	540		1,106.47
Change in Bad Debt Reserve	541		201
Income Bond Redemption	543		249.73
Cost of Commercial Bill Sold	563		131,400.06
Cost of Railroad Cell Sold	574		400,761.68
Cost of Home Lighting Cell Sold	583		79,530.99
Cost of M & Cell	586		232,468
Cost of Music Lamps Sold	588		176,230.86
Cost of M & O cell Sold	591		13,144.94
Cost of Renewal Commercial	595		199,981.70
(Continued on p 61)			

(Inventories from folio)	600		
Cost of Russell Railroad	604	79,806	76
Cost of Fort Bell	605	57,846	96
Cost of H. L. Equip. Sold	608	27,6[illegible]	04
Cost of M. L. Lines Sold	610	5,791	83
Cost of Recording Motors	612	74,710	
Cost of Searchlight Equip.	615	7,707	83
Advertising Expense	619	54,589	37
Free Goods	624	1,870	07
Shipping Expense	625	40,584	98
Research Expense	628	30,763	55
Selling Expense M.R.H.	637	35,737	97
Cost of Sales by M.R.H.	639	118,277	00
Selling Expense	643	1,570,307	57
Cash Discount Allowed	644	48,403	94
Discount & Interest on Borrowed	645	91,587	05
Bonus Expense	646	36,743	38
Repairs & Replacement of Defective Product	737	19,597	11
Military Expense	742	7,737	55
Profit & Loss	530	54,857,577	29
		3,915,[illegible]	[illegible]

78

Equipment	62	1,450,360	79
Plant Equipment	61	13,010,196	90
Plant Equipment in Progress	64	6,573,935	
Patterns & Drawings	70	2,500,000	
Tool Equipment	72	7,589	91
Plant Equipment Outside	76	14,669,450	
Salesmen's Demonstration Equipment	80	1,857,164	
Exhibit Equipment	82	7,195,589	
Inventories & Patterns	84	24,403,06	
Inventories & Patterns Outside	86	2,698,833	
Motor Accommodation	88	9,914,371	
Informational Equipment	90	4,816,250	
		1,450,[illegible]	[illegible]

Includes not to be common accounted all equipment for month of February 1917

February - 1917

78

Inventory A/c	753	12,010,021	17
Raw Material A/c	51	18,450	50
Work in Progress	163	4,939,170	89
Finishing Dept	139	21,850	84
Manufacturing Stores	160	78,779,070	
Tool Store	199	4,557,068	
Material Supplies	196	11,770,073	
Drawing & Patterns	198	63,730,400	
Battery Store	200	1,243,700	
Paper Stock A/c	202	35,710	
Home Lighting Equipment	205	2,400,839	
Mail Lamp Accessories	208	76,058	
Search Light Lamp	214	561,768	
3rd class Cells in Repair Dept	332	9,508,466	
Bell Heating & Finished Stock	349	276,164	
Misc. Supplies Repairs	546	46,341	
Sales of Scrap	730	11,553	
Retail A/c	738	6,798,064	
Goods in Transit	749	75,578,118	
Cash on Hand	754	2,776,970,70	
M/F. Expense	757	1,097,458,66	
		1,98[illegible],[illegible]1,17	

78

Inventory A/c	753	6,042,032	
Shipping Room	771	32,595	95
Cost of Annual Sales	772	1,407,551,41	
" M.G. "	774	1,1[illegible]6,424,020	
" Sales "	775	1,510,108,020	
Battery Central Stores A/c A.	776	9,458,403	
" " B.	782	9,642,560	
Cash Sales	51	8,652	

78

Sales A/c

Reserve for Deferred Profits on Renewal Sales

78

Reserve for Deferred Profits and Renewal Sales 516 — 5,193,434

Reserve for Unearned Profits on Consignments 541 — 13,950,000

Sales Reserve 753 — 1,555,543

February 1917

28			
Profit & Loss	530	3,884,90.11	
Surplus Acct	532		3,884,90.11
28			
Profit & Loss	530	3,584,9 55	
Bonuses	535	3,584,9 55	
Profit & Loss	530		3,584,9 55
Reserve for Inventory fluctuation	533		
Inventory			3,584,9 55
28			
Consignment Sales	1[illegible]	2,50,017 73	
Accounts Receivable Consignments	1[illegible]		2,50,017 73
Adjustment of Mfg Acct			
to agree with Inventory			

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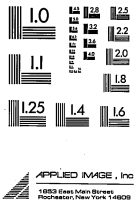

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